S
336.02
E4r
1988 - 1990

STATE DOCUMENTS COLLECTION

NOV 26 1991

MONTANA STATE LIBRARY
1515 E. 6th AVE.
HELENA, MONTANA 59620

BIENNIAL REPORT OF THE MONTANA DEPARTMENT OF REVENUE

1988 - 1990

PLEASE RETURN

Montana State Library
3 0864 1003 4234 7

BIENNIAL REPORT OF THE MONTANA DEPARTMENT OF REVENUE

for the period July 1, 1988 to June 30, 1990

Prepared by the Montana Department of Revenue,
Mitchell Building, Helena, MT 59620 (406) 444-2981

State of Montana

Stan Stephens, Governor

Department of Revenue
Denis Adams, Director

Room 455, Sam W. Mitchell Building
Helena, Montana 59620

LETTER OF TRANSMITTAL

Governor Stan Stephens and
Members of the Fifty-Second Montana Legislature:

I am transmitting the Report of the Department of Revenue for the time period July 1, 1988 through June 30, 1990, as required in 15-1-205, MCA.

I hope you find the Report useful in your deliberations.

Respectfully submitted,

Denis Adams

Denis Adams
Director

Director (406)444-2460 Legal Affairs (406)444-2852 Personnel/Training (406)444-2866 Research/Info. (406)444-2981

"An Equal Opportunity Employer"

TABLE OF CONTENTS

I. INTRODUCTION
- Organizational Chart 1
- Revenue Oversight Committee Critique of the Department of Revenue Activity 2
- Structure and Function of the Department of Revenue 3
- Department of Revenue Collections 5
- Revenue Collections by Top Five Sources 6
- Collections by Other Major Sources 7

II. INCOME TAX
- Indexation 8
- Retirement Income Exclusions 9
- Components of Reported Income 10
- Deductions 10
- Percentage of Income and Tax by Decile Group 11
- Individual Income Tax Summaries for 1988 and 1989 12
- Income Tax Credits 14
- Accounts Receivable 14

III. NONRENEWABLE NATURAL RESOURCE TAXATION
- A. Severance and License Taxes
  - Resource Indemnity Tax 15
  - Metalliferous Mines License Tax 16
  - Micaceous Mineral Mines License Tax 17
  - Oil and Gas Producers Privilege and License Tax 17
  - Oil and Natural Gas Severance Tax 18
  - Coal Severance Tax 21
- B. Property Taxes on Nonrenewable Natural Resources
  - Oil and Natural Gas Net Proceeds - New Production 24
  - Local Government Severance Tax 24
  - Mines Net Proceeds 25
  - Production and Taxation Tables 26

IV. CORPORATION TAX
- 35

V. MOTOR FUELS TAXATION
- Gasoline Distributors License Tax 37
- Gasoline Dealers Refund Permit 38
- Gasohol Production and Tax Incentive 38
- Special Fuel Tax 39
- Aviation Fuel Tax 40

VI. OTHER TAXES
- Retail Coal Dealers License Tax 41
- Cement and Gypsum Taxes and Licenses 41
- Electricity and Electrical Energy License Tax 42
- Telephone Company License Tax 43
- Freight Line Company Tax 43
- Rural Electric and Telephone Co-op Tax 44
- Consumer Counsel Tax 45
- Department of Public Service Regulation Tax 45
- Public Contractor's Gross Receipts Tax 46
- Store License Tax 46
- Camper Certificate and Decal 47
- Tramway Gross Receipts Tax 47
- Cigarette Wholesale and Retailer Licenses 48
- Cigarette Sales Tax 48
- Tobacco Products Tax 49

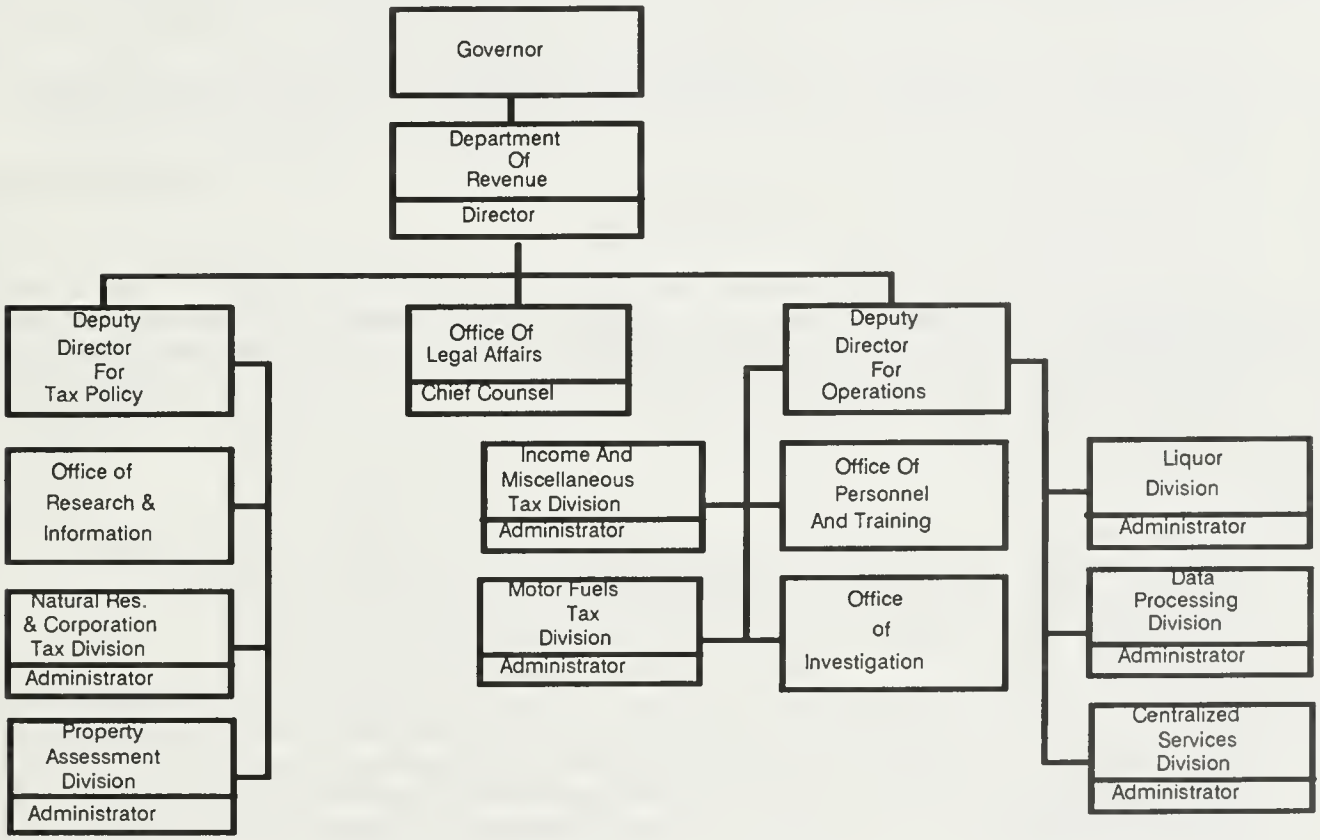
National Housing Tax 49
Inheritance Tax 50
Accommodation Tax 50
Dangerous Drug Tax 50

VII. LIQUOR TAXES AND PROFIT FROM STATE LIQUOR STORES
Non-tax Collections 51
Liquor Excise Tax 52
Liquor License Tax 52
Beer Tax 53
Allocation of Liquor, Beer, and Wine Taxes 54
Table Wine Tax 55

VIII. PROPERTY TAX
The Department's Role 56
Calculation and Distribution of Property Taxes 56
Summary of Significant Property Tax Changes 57
Classification of Property for Tax Purposes 58
Analysis of the 1990 Tax Base 61
Analysis of Taxable Valuation 1937-1990 62
County Summaries-1989 and 1990 (Listed Alphabetically) 63
Statewide Total 119
Taxable Values of Cities and Towns 120
Public Utility Assessments by State Department of Revenue-1989 and 1990 121
Property Taxes Levied (Chart) - 1990 140
Summary of Taxes Levied in Montana - 1989 and 1990 141
Taxes Levied for State Purposes - 1989 and 1990 142
Taxes Levied for County Purposes - 1989 and 1990 144
Taxes Levied for School Purposes - 1989 and 1990 152
Total Average and Special District Taxes - 1989 and 1990 154
Total Taxes Levied-1989 and 1990 156

IX. OTHER SERVICES
Abandoned Property 158
Child Support Enforcement 159
Welfare and Medicaid Fraud, Liquor and Video Gaming 160

ORGANIZAIONAL CHART OF THE MONTANA DEPARTMENT OF REVENUE



REVENUE OVERSIGHT COMMITTEE
CRITIQUE OF THE DEPARTMENT OF REVENUE'S ACTIVITY

As required in section 5-18-108, MCA, the Revenue Oversight Committee herein presents its critique of the Montana Department of Revenue.

The Committee enjoyed and appreciated the continued cooperation of the Department, especially as noted below, during the 1989-1990 interim. Requests for information, including data for interim studies, were generally met in a reasonable and timely manner by the Department.

On two occasions during the interim, the Committee and the Department became involved in major controversies. The first concerned the sales assessment ratio study required by HB 703. The Department spent considerable time and effort to inform local governments and taxpayers about the effects of HB 703. The Department, however, received considerable criticism concerning implementation of the bill. As a result, the Committee held a special meeting in March 1990 in an attempt to resolve some of the perceived and actual problems. The Department responded well to suggestions from the Committee.

The second controversy involved the Department's initial plan to distribute revenue from a property tax settlement with several railroads operating within the state. This plan was objected to in court by the Office of Public Instruction. Again, a special meeting was held to resolve the controversy. Under the mediation of the Committee, the Department formulated a proposal acceptable to all parties.

House Bill No. 53 granted the Department an additional 2 years to complete the property reappraisal cycle. The Committee is concerned, however, that the Department may not be able to complete the property reappraisal in a timely fashion.

Because of time limits and other resource limitations imposed on the Committee as the result of other priorities, the Committee was unable to examine the Department's budget or provide an in-depth analysis of the Department's overall operations. The Committee should set a goal to examine these areas during the next interim.

The Committee looks forward to continuing and improving upon the professional working relationship established with the Department over the last 12 years.

For the Revenue Oversight Committee,

Representative Susan Good, Vice Chairman

STRUCTURE AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The **Director's Office (444-2460)** advises the Governor on all matters affecting the agency, recommends changes to Montana tax laws and policies, provides policy direction to all Department Divisions, and develops and presents the Department's biennial budget.

The **Office of Research and Information (444-2981)** compiles information, analyzes data using statistical methods, forecasts revenues from tax sources, provides responses for taxpayer questions and publishes major Department reports.

The **Office of Legal Affairs (444-2852)** is responsible for providing complete legal services to the Director's Office, all divisions of the Department of Revenue and other areas where the Department of Revenue has an interest.

The **Office of Personnel and Training (444-2866)** is responsible for administration of the classification and pay plans, development and interpretation of personnel policies and procedures, recruitment and selection activities, training and staff development, labor negotiations and collective bargaining, grievance and appeal resolution, employee assistance, Equal Employment Opportunity (EEO) and Affirmative Action for the Department.

The **Office of Investigations (444-2846)** is responsible for investigation and enforcement of state liquor and tobacco codes, welfare and medicaid fraud statutes, and other investigative services as needed.

OPERATING DIVISIONS

The Department of Revenue consists of five operating divisions which have administrative responsibility for tax laws.

The **Income and Miscellaneous Tax Division (444-2837)** administers state income and withholding tax law and over a dozen other taxes. The division has active audit, compliance and collections programs and is responsible for operating the tax withholding system. The division is responsible for:

Accommodations Tax
Abandoned Property
Camper Decal
Cigarette Tax
Cigarette Wholesaler and Retailer License
Consumer Counsel Tax
Contractors Gross Receipts Tax
Department of Public Service Regulation Tax
Drug Tax
Escheated Estates
Emergency 911 Phone Service Regulation Tax
Express Company License Tax
Freight Line Company License Tax
Inheritance Tax
Individual Income Tax
Minimum Cigarette Price Law
National Housing Tax
Rural Electric and Telephone Cooperative License Tax
Sleeping Car Company Tax
Store License Tax
Telephone Company License Tax
Tobacco Products Tax
Tramway Gross Receipts Tax
Withholding Tax

The **Liquor Division (444-2540)** administers the laws governing the sale, taxation and licensing of distilled spirits, wine and beer. It also supervises the operation of the State Liquor Stores and Agencies.

The **Motor Fuels Tax Division (444-3474)** is responsible for licensing and administering taxes on:

Gasoline
Diesel Fuel
Gasohol
Aviation Fuel

The **Natural Resource and Corporation Tax Division (444-2441)** administers corporation taxes and taxes applied to natural resources. The division is responsible for:

Corporation License Tax
Corporation Income Tax
Coal Mines Gross Proceeds Tax
Coal Severance Tax
Coal Retailers License Tax
Cement and Gypsum Producers License Tax
Electrical Energy Producers License Tax
Federal and State Royalties
Local Government Severance Tax
Metalliferous Mines License Tax
Metal Mines Gross Proceeds Tax
Micaceous Mineral Mines License Tax
Mines Net Proceeds Tax
Oil and Natural Gas Severance Tax
Oil and Gas Net Proceeds Tax
Resource Indemnity Trust Tax

The **Property Assessment Division (443-0811)** is responsible for valuing all taxable property in the state. The program is charged with assuring uniformity among the various counties and with determining the value of taxable property which crosses county lines.

SUPPORT DIVISIONS

Two additional support divisions perform a variety of internal functions within the Department.

The **Centralized Services Division (444-3438)** provides many support services for the Department. These include central mail processing, cashiering, accounting, payroll and internal management review. The division also administered the collection of bad debts for all state agencies until January 1, 1990 when that function was transferred to the State Auditor's Office.

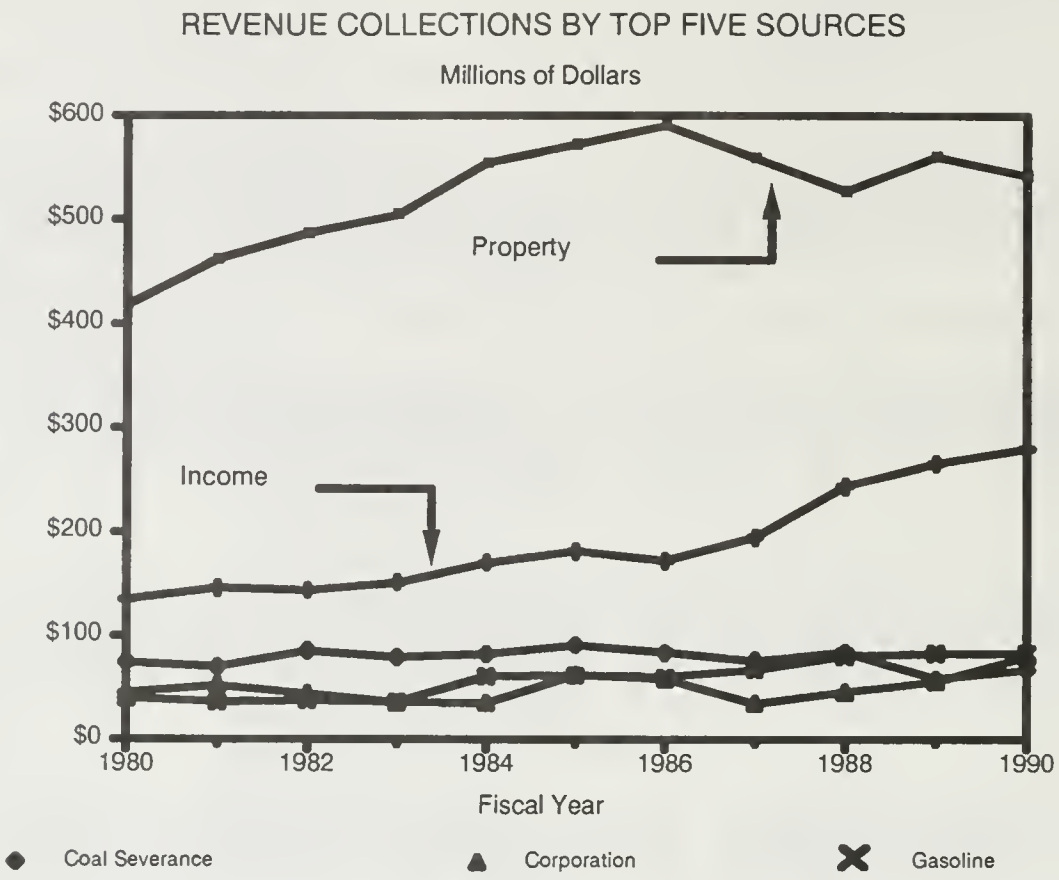
The **Data Processing Division (444-3149)** provides data processing and word processing services for the Department.

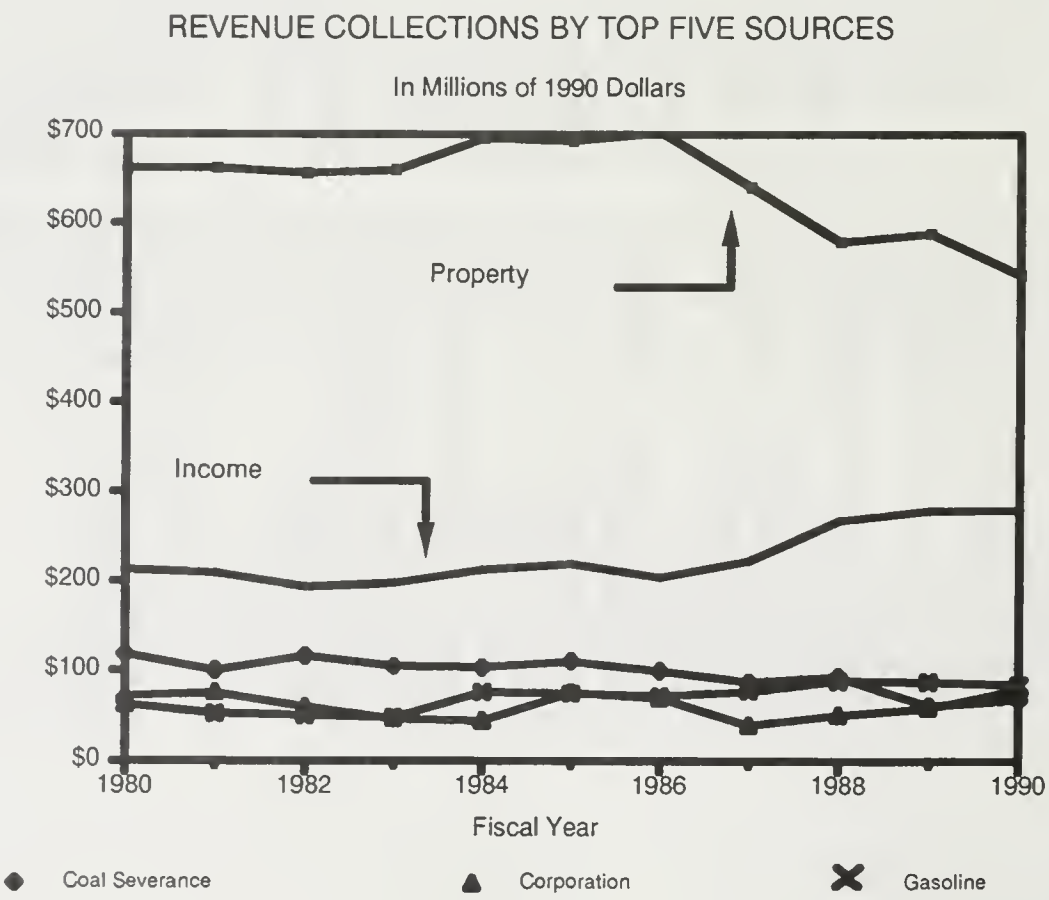
Department of Revenue Collections -- 1986-1990 (Fiscal Years)*

	1986	1987	1988	1989	1990
Abandoned Property	$ 490,341	$ 494,857	$ 769,008	$ 1,287,309	$ 960,321
Accommodations	0	0	3,372,658	5,017,693	5,488,764
Aviation Fuel Tax	320,791	315,058	327,252	374,046	336,530
Bad Debt Collections	338,824	457,613	619,891	774,855	208,221
Camper Decal	7,787	7,615	7,042	5,397	5,755
Cement & Gypsum Taxes & Licenses	115,057	107,519	126,650	130,406	131,592
Cigarette Tax	12,469,883	11,895,275	11,278,326	11,113,087	11,567,081
Cigarette Wholesalers & Resale License	15,035	14,975	13,325	12,317	16,095
Coal Severance Tax	84,217,213	76,546,593	84,638,312	58,565,583	67,870,544
Consumer Counsel Tax	811,769	444,816	407,471	723,724	693,334
Contractor's Gross Receipts Tax (Net)	1,916,303	1,094,458	488,446	987,887	1,118,458
Corporation License Tax	58,584,784	34,567,815	46,200,103	56,139,749	80,315,564
Dangerous Drug Tax	0	0	46,768	14,071	(29,860)
Diesel Fuel Tax	18,576,576	17,541,396	21,185,520	23,702,390	23,821,548
Electrical Energy Producers' License Tax	2,530,403	2,991,861	3,311,082	3,815,964	4,100,543
Escheated Estates (Net)	14,581	27,828	0	77,615	33,084
Freight Line Company Tax	1,195,066	1,212,219	1,229,618	1,125,739	1,166,312
Gasoline License Tax	60,481,888	67,631,602	80,889,296	83,951,441	87,893,465
Income Tax Withheld	146,892,504	161,470,648	192,208,969	197,104,606	199,220,232
Income Tax All Other	25,323,759	33,204,845	51,559,752	68,433,414	80,422,761
Income Tax Contribution Checkoffs	50,257	64,517	51,062	56,529	50,146
Inheritance Tax (Net)	8,364,764	7,212,092	8,745,457	10,091,548	9,049,129
Metalliferous Mines License Tax	1,479,993	1,756,121	4,248,913	6,355,005	6,306,356
Micaceous Mineral Mines License Tax	8,001	5,269	7,689	6,212	4,067
Natural Gas Severance Tax	2,890,666	2,492,465	1,491,523	1,724,735	1,057,277
Net Proceeds Penalties	5,875	6,325	38,750	39,387	12,575
Oil Severance Tax	34,728,749	16,143,592	16,484,059	13,234,513	14,510,149
Public Service	0	1,649,293	2,085,218	2,224,363	1,571,594
Resource Indemnity	5,992,267	3,821,977	4,979,333	4,782,041	5,071,681
Rural Electric & Telephone Co-op Tax	12,057	12,589	10,597	13,723	12,127
Store License.	286,823	276,937	270,026	274,246	266,688
Telephone License Tax	3,243,935	3,546,256	3,450,499	3,580,073	3,760,038
Tobacco Products Tax	669,932	720,332	773,440	802,615	893,111
Other**	16,552	17,535	26,940	26,459	28,919
Totals	$ 472,052,435	$ 447,752,293	$ 541,342,995	$ 556,568,742	$ 607,934,201

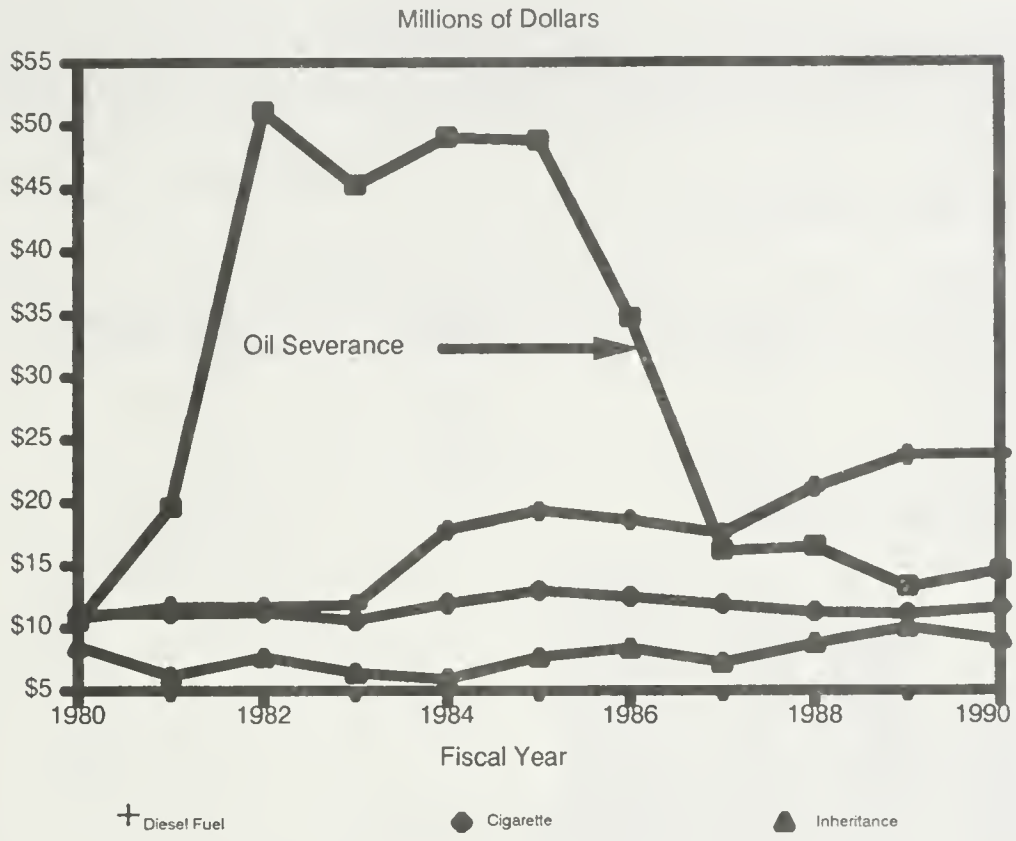
* Source SBAS Report 635

** Includes Coal Dealers' License, Gasoline Dealers' Refund Permits, National Housing Tax, and Tramway Tax

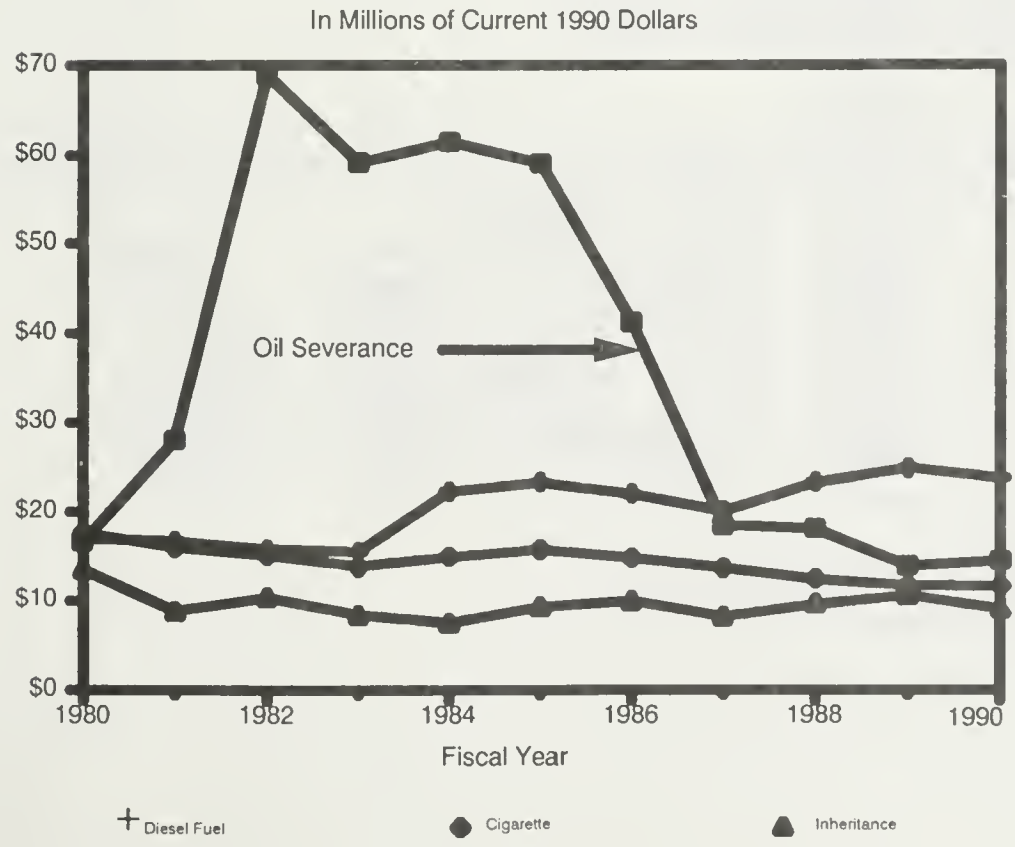

REVENUE COLLECTIONS BY TOP FIVE SOURCES
Millions of Dollars
$600
$500
$400
$300
$200
$100
$0
Property
Income
1980
1982
1984
1986
1988
1990
Fiscal Year
Coal Severance
Corporation
Gasoline


REVENUE COLLECTIONS BY TOP FIVE SOURCES
In Millions of 1990 Dollars
$700
$600
$500
$400
$300
$200
$100
$0
Property
Income
1980
1982
1984
1986
1988
1990
Fiscal Year
Coal Severance
Corporation
Gasoline

COLLECTIONS BY OTHER MAJOR SOURCES



COLLECTIONS BY OTHER MAJOR SOURCES

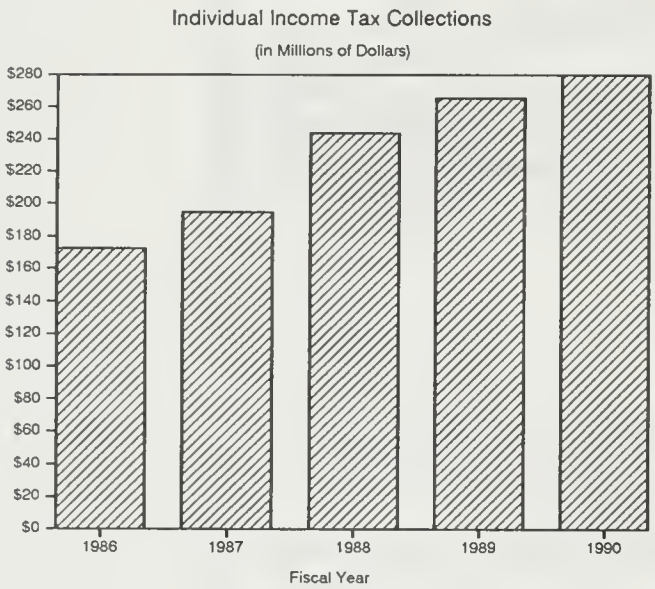


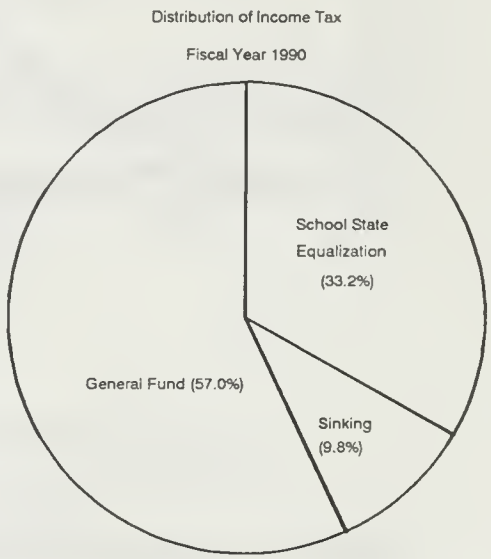
II. INCOME TAX

Individual income tax is collected at rates ranging from 2% to 11% of Montana taxable income. In addition, a 5% surtax ,assessed in lieu of a general sales tax, was in effect for tax year 1990. The income tax is Montana's largest tax source. It was distributed 58.2% to the state General Fund, 31.8% to the School Foundation Program, and 10% to the Sinking Fund for retirement of state bonds in FY 89 and 57% to the State General Fund, 33.2% to the School Foundation Program, and 9.8% to the Sinking Fund in FY 90.

In many cases, employers who withhold wages for Federal tax purposes must withhold for Montana income tax. For calendar year 1988, wages were withheld on 283,965 returns.

Individuals, except farmers or ranchers,must make declarations of estimated tax for net income (from sources other than wages, salaries, bonuses or other payments received for work) expected to equal or exceed income from wages, salaries, bonuses, or other payments received for work. In calender year 1988, 7,863 returns included estimates of tax payments.





Since 1981, Montana's income tax has been **indexed** to changes in the Consumer Price Index (CPI). The personal exemption, standard deduction, and tax brackets are adjusted annually in response to inflation.The effect of indexing on the income tax paid by an "average" individual and family is shown below:

FAMILY OF 4*

Tax Year	Gross Income**	Tax Under Indexation	Tax Without Indexation
1988	$35,907	$ 1,209	$ 1,543
1989	37,637	1,264	1,665

INDIVIDUAL***

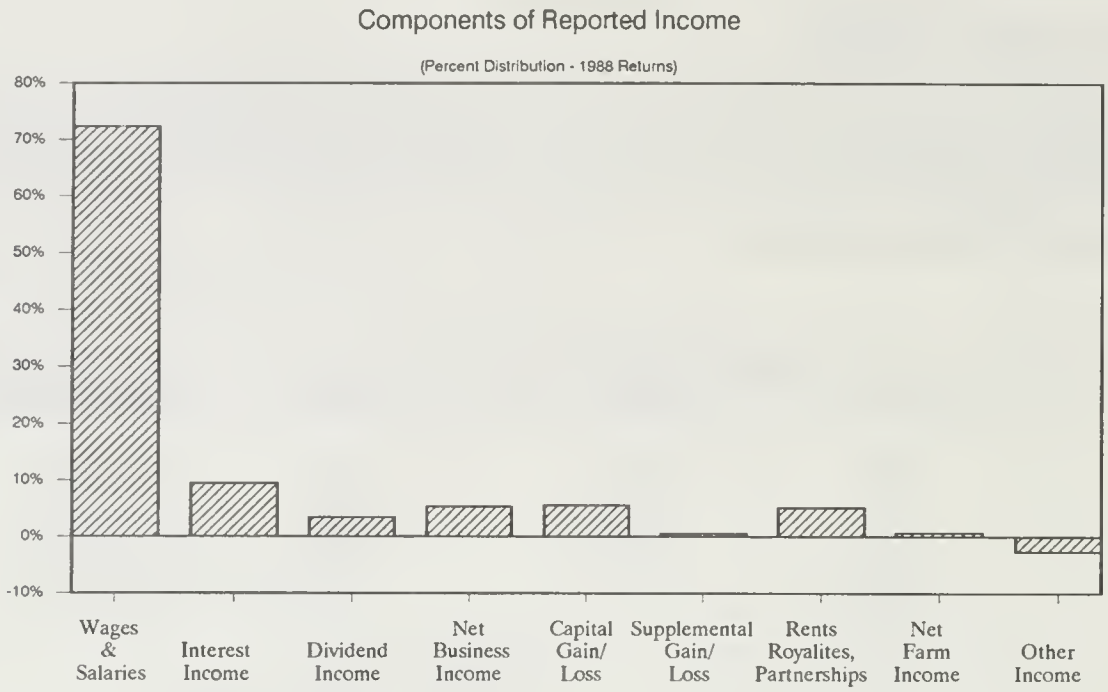
Tax Year	Gross Income**	Tax Under Indexation	Tax Without Indexation
1988	$17,235	$ 677	$ 894
1989	18,065	708	969

* *Deductions assumed to be 30% of gross income*
** *Gross income is assumed to grow at same rate as CPI*
*** *Claiming standard deduction*

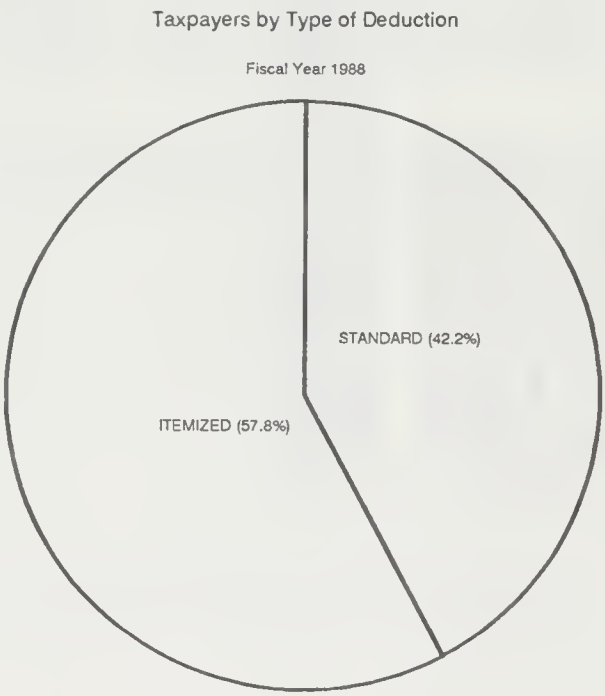
RETIREMENT INCOME EXCLUSIONS

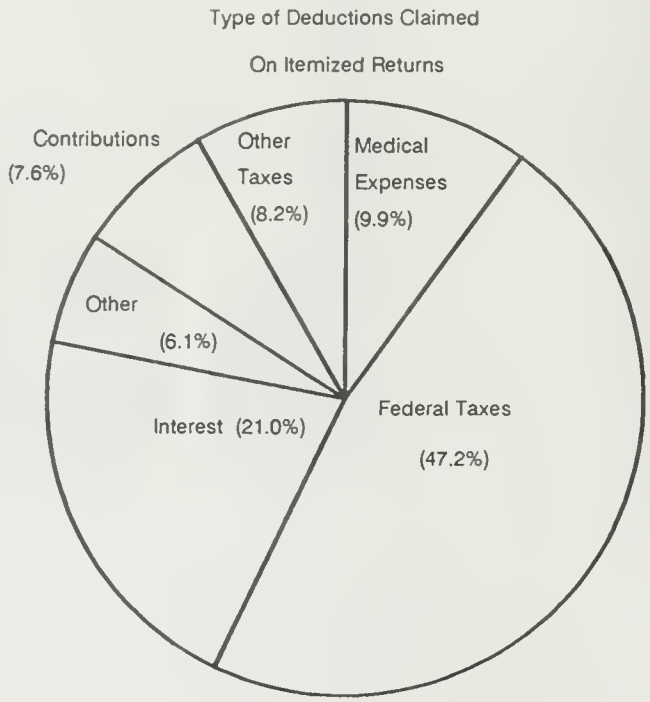
The U.S. Supreme Court ruling in *Davis vs. Michigan Department of Treasury* requires states to provide equal tax treatment of federal and state/local retirement benefits. While the Department of Revenue administratively began allowing full exclusion of retirement benefits for both these groups in 1989, the Montana Legislature still must address this issue during the 1991 Legislative Session. The following table and chart show allowable retirement benefit exclusions by retiree group, and total benefits excluded from taxation, for tax years 1985 - 1989.

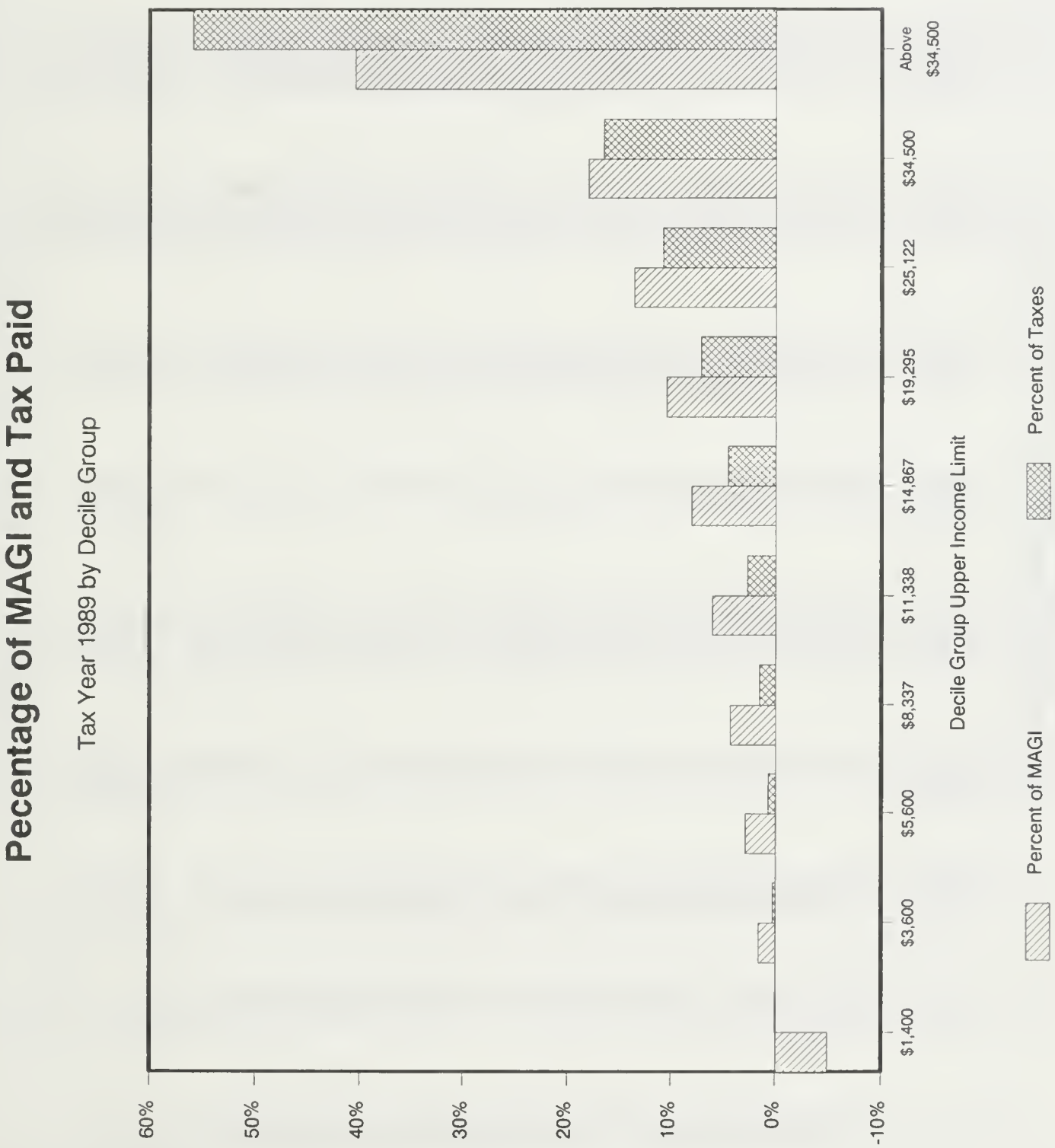
	----------Benefit Exclusion Levels----------			Total Retirement
Tax Year	**State/Local**	**Federal**	**Private**	**Excluded from Tax**
1985	All	$ 3,600	$ 360	$ 101,629,000
1986	All	$ 3,600	$ 360	$ 117,408,000
1987	All	$ 3,600	$ 3,600	$ 175,930,000
1988	All	$ 3,600	$ 3,600	$ 198,823,000
1989	All	All	$ 3,600	$ 328,213,000



Deductions Claimed on 1988 Returns






Pecentage of MAGI and Tax Paid
Tax Year 1989 by Decile Group
60%
50%
40%
30%
20%
10%
0%
-10%
$1,400
$3,600
$5,600
$8,337
$11,338
$14,867
$19,295
$25,122
$34,500
Above $34,500
Decile Group Upper Income Limit
Percent of MAGI
Percent of Taxes

Montana Individual Income Tax Returns for 1988

(Summary of Returns Received and Processed as of February 2, 1990)

MAGI Bracket	Number of Returns*	Total Number of Personal Exemptions Listed	Total Number of Returns Showing Itemized Deductions	Total of Itemized Deductions Taken	Total Returns Showing Standard Deductions	Total of Standard Deductions Taken	Total Montana Adjusted Gross Income	Total Montana Taxable Income	Total Tax Paid By Bracket
< OR = 0	12,761	31,073	4,197	31,942,904	8,564	0	-363,121,561	0	0
- 999	14,607	24,356	1,977	5,173,602	12,630	1,391,791	7,944,403	924,444	20,554
1,000- 1,999	20,966	31,287	3,872	6,173,265	17,094	5,120,588	31,688,629	4,797,152	106,944
2,000- 2,999	21,464	32,711	5,629	9,050,523	15,835	7,861,953	53,467,136	15,420,713	348,775
3,000- 3,999	20,444	32,648	7,125	13,886,127	13,319	9,285,531	71,410,925	25,394,476	622,357
4,000- 4,999	19,264	31,980	7,623	17,063,760	11,641	10,445,425	86,573,058	34,484,634	927,400
5,000- 5,999	18,049	30,820	7,844	20,059,343	10,205	11,197,168	99,185,990	42,507,383	1,244,215
6,000- 6,999	17,327	30,459	8,268	22,858,924	9,059	11,745,640	112,432,720	51,436,111	1,618,306
7,000- 7,999	16,055	28,469	7,942	23,638,541	8,113	12,161,270	120,289,476	58,700,203	1,951,449
8,000- 8,999	14,865	26,792	7,479	23,877,960	7,386	12,536,459	126,239,764	64,416,929	2,245,950
9,000- 9,999	14,060	25,602	7,094	24,920,779	6,966	13,219,116	133,447,791	70,615,237	2,584,017
10,000- 10,999	13,479	24,582	6,950	25,038,391	6,529	13,664,796	141,453,678	77,955,817	2,987,332
11,000- 11,999	12,708	23,436	6,850	26,352,140	5,858	12,817,281	146,003,228	83,060,561	3,317,655
12,000- 12,999	12,526	23,095	7,146	27,824,966	5,380	12,129,096	156,453,052	92,317,432	3,846,913
13,000- 13,999	11,517	21,567	6,922	29,208,188	4,595	10,706,433	155,434,041	93,193,802	4,033,156
14,000- 14,999	10,960	20,980	6,822	29,720,861	4,138	10,056,032	158,834,812	96,847,420	4,333,726
15,000- 15,999	10,518	20,417	6,906	31,861,947	3,612	9,223,280	162,971,409	100,115,081	4,628,627
16,000- 16,999	9,672	18,976	6,598	31,312,535	3,074	8,214,469	159,537,332	99,474,982	4,750,046
17,000- 17,999	9,145	18,192	6,571	32,971,200	2,574	7,209,788	159,986,905	100,180,255	4,918,530
18,000- 18,999	8,654	17,694	6,389	34,504,352	2,265	6,747,407	160,042,806	99,582,276	5,008,851
19,000- 19,999	8,252	17,188	6,288	35,469,694	1,964	6,253,964	160,862,166	100,540,909	5,188,809
20,000- 20,999	7,680	16,107	5,916	34,352,458	1,764	5,894,308	157,421,918	99,396,604	5,265,827
21,000- 21,999	7,426	16,185	5,815	35,776,380	1,611	5,678,282	159,587,678	100,175,974	5,417,922
22,000- 22,999	7,034	15,484	5,605	36,048,585	1,429	5,106,040	158,175,966	99,916,726	5,533,359
23,000- 23,999	6,492	14,521	5,332	35,893,975	1,160	4,205,100	152,491,288	96,283,035	5,437,455
24,000- 24,999	6,022	13,602	5,032	35,071,786	990	3,612,320	147,513,616	93,717,580	5,411,175
25,000- 25,999	5,781	13,269	4,912	35,895,296	869	3,197,160	147,360,269	93,513,095	5,498,421
26,000- 26,999	5,260	12,211	4,567	36,432,201	693	2,591,540	139,364,731	88,307,894	5,277,166
27,000- 27,999	4,925	11,633	4,280	33,819,833	645	2,349,720	135,389,457	86,121,999	5,244,546
28,000- 28,999	4,700	11,120	4,177	34,641,014	523	1,932,420	133,916,075	85,055,388	5,266,985
29,000- 29,999	4,364	10,438	3,929	33,447,687	435	1,583,600	128,719,927	81,973,536	5,158,032
30,000- 30,999	4,062	9,854	3,719	32,652,774	343	1,279,720	123,853,036	78,963,497	5,050,651
31,000- 31,999	3,697	9,061	3,434	31,070,008	263	971,560	116,419,711	74,283,554	4,820,833
32,000- 32,999	3,407	8,468	3,166	29,609,577	241	896,660	110,719,316	70,845,354	4,668,569
33,000- 33,999	3,116	7,998	2,899	27,746,550	217	813,200	104,345,310	66,878,485	4,469,738
34,000- 34,999	2,871	7,411	2,701	26,735,874	167	599,200	99,024,644	63,468,929	4,295,883
35,000- 35,999	2,502	6,421	2,385	24,657,030	117	419,440	88,812,940	56,580,490	3,864,989
36,000- 36,999	2,457	6,261	2,348	24,300,911	109	355,240	89,663,029	58,026,365	4,037,943
37,000- 37,999	2,299	6,157	2,198	24,011,418	101	359,520	86,208,470	54,939,064	3,841,770
38,000- 38,999	2,109	5,586	2,020	22,871,416	89	323,140	81,178,772	52,359,544	3,723,623
39,000- 39,999	1,911	5,067	1,825	20,928,770	86	297,460	75,472,403	48,624,112	3,489,584
40,000- 49,999	12,249	33,230	11,847	153,335,050	402	1,380,300	541,737,469	350,412,367	26,396,896
50,000- 59,999	5,135	13,812	4,982	82,112,009	153	507,180	279,149,825	181,561,293	14,807,896
60,000- 69,999	2,452	6,440	2,370	47,950,625	82	246,100	158,328,254	103,366,477	8,929,711
70,000- 79,999	1,362	3,671	1,336	32,015,679	26	72,760	101,460,766	65,434,603	5,871,306
80,000- 89,999	843	2,204	830	22,217,334	13	38,520	71,520,214	47,007,883	4,391,378
90,000- 99,999	664	1,780	653	20,413,232	11	29,960	63,022,320	40,743,444	3,909,084
100,000- 109,999	483	1,271	474	15,531,409	9	27,820	50,526,987	33,569,476	3,312,410
110,000- 119,999	319	856	312	11,758,515	7	23,540	36,631,927	23,910,192	2,401,420
120,000-	2,152	5,834	2,129	204,310,200	23	66,340	690,215,779	483,857,145	55,199,103
TOTALS	411,067	808,276	237,688	1,708,517,598	173,379	236,845,637	6,469,369,857	4,191,259,922	275,677,287

Montana Individual Income Tax Returns for 1989

(Summary of Returns Received and Processed as of November 29, 1990)

MAGI Bracket	Number of Returns*	Total Number of Personal Exemptions Listed	Total Number of Returns Showing Itemized Deductions	Total of Itemized Deductions Taken	Total Returns Showing Standard Deductions	Total of Standard Deductions Taken	Total Montana Adjusted Gross Income	Total Montana Taxable Income	Total Tax Paid By Bracket
< OR = 0	13,515	32,368	4,513	30,649,984	9,002	0	-365,329,003	0	0
- 999	15,466	26,046	2,354	5,436,923	13,112	1,430,243	8,292,590	986,430	19,931
1,000- 1,999	20,976	31,452	3,737	7,507,816	17,239	5,164,944	31,664,523	4,486,837	90,310
2,000- 2,999	21,635	32,875	5,449	10,191,926	16,186	8,058,355	53,938,876	14,954,664	305,305
3,000- 3,999	20,460	32,674	6,647	14,604,866	13,813	9,638,409	71,494,172	24,781,693	538,299
4,000- 4,999	19,215	31,562	7,257	17,758,280	11,958	10,734,885	86,378,643	33,337,080	797,221
5,000- 5,999	18,192	30,927	7,436	19,553,956	10,756	11,787,313	99,812,898	42,111,562	1,093,220
6,000- 6,999	17,327	30,240	7,895	23,690,792	9,432	12,243,319	112,455,710	50,218,786	1,407,277
7,000- 7,999	15,900	28,043	7,656	24,780,057	8,244	12,350,245	119,138,761	56,262,790	1,669,029
8,000- 8,999	15,085	26,946	7,393	24,897,548	7,692	13,066,940	128,161,474	64,065,828	1,991,969
9,000- 9,999	13,875	24,986	6,935	26,710,097	6,940	13,172,195	131,709,508	67,950,966	2,210,516
10,000- 10,999	13,722	25,009	6,884	25,751,847	6,838	14,351,028	144,017,553	78,009,846	2,658,760
11,000- 11,999	12,850	23,375	6,580	26,542,276	6,270	14,166,127	147,706,316	82,443,046	2,927,702
12,000- 12,999	12,352	22,322	6,713	26,945,642	5,639	13,105,309	154,272,727	89,982,523	3,331,660
13,000- 13,999	11,560	21,337	6,528	27,999,105	5,032	12,078,738	155,969,121	92,397,727	3,550,506
14,000- 14,999	10,987	20,777	6,490	29,301,727	4,497	11,155,719	159,323,887	95,989,156	3,821,366
15,000- 15,999	10,347	19,706	6,339	30,201,937	4,008	10,324,009	160,274,086	97,940,015	4,023,951
16,000- 16,999	9,787	19,058	6,232	30,588,249	3,555	9,506,467	161,403,949	99,725,122	4,229,264
17,000- 17,999	9,108	17,793	6,208	31,961,113	2,900	8,127,849	159,357,064	99,079,654	4,320,960
18,000- 18,999	8,827	17,556	6,246	33,611,735	2,581	7,644,838	163,224,795	102,053,497	4,575,193
19,000- 19,999	8,187	16,552	5,891	33,293,212	2,296	7,132,034	159,614,386	100,163,223	4,606,445
20,000- 20,999	7,976	16,370	5,896	34,299,289	2,080	6,780,770	163,486,092	103,579,290	4,891,765
21,000- 21,999	7,434	15,631	5,699	35,433,210	1,735	6,010,408	159,807,652	100,338,860	4,832,748
22,000- 22,999	6,961	14,917	5,357	35,113,214	1,604	5,868,585	156,594,720	98,557,377	4,844,109
23,000- 23,999	6,735	14,626	5,380	35,824,359	1,355	5,123,250	158,260,821	100,288,403	5,039,368
24,000- 24,999	6,327	14,016	5,087	35,989,025	1,240	4,677,750	154,979,510	97,964,978	5,019,595
25,000- 25,999	6,018	13,453	4,987	36,778,004	1,031	3,899,250	153,411,389	97,099,239	5,076,526
26,000- 26,999	5,478	12,559	4,620	35,169,809	858	3,321,000	145,153,562	92,063,787	4,895,596
27,000- 27,999	5,266	12,271	4,505	35,632,649	761	2,949,750	144,809,704	92,010,395	4,983,351
28,000- 28,999	4,878	11,369	4,229	34,511,288	649	2,538,000	139,002,533	88,647,716	4,885,959
29,000- 29,999	4,474	10,474	3,932	33,624,940	542	2,085,750	131,986,166	83,976,775	4,700,432
30,000- 30,999	4,195	10,042	3,761	32,984,164	434	1,692,000	127,901,226	81,509,355	4,634,838
31,000- 31,999	3,863	9,331	3,474	31,981,046	389	1,521,000	121,687,027	77,629,359	4,484,148
32,000- 32,999	3,606	8,745	3,303	30,873,894	303	1,170,000	117,190,793	75,012,255	4,396,107
33,000- 33,999	3,338	8,195	3,094	30,212,151	244	915,750	111,789,228	71,119,170	4,221,810
34,000- 34,999	3,095	7,726	2,868	28,204,153	227	875,250	106,758,236	68,565,284	4,138,663
35,000- 35,999	2,751	6,842	2,538	25,674,602	213	810,000	97,642,278	63,075,746	3,859,501
36,000- 36,999	2,580	6,464	2,420	25,868,003	160	594,000	94,146,170	60,366,517	3,731,622
37,000- 37,999	2,469	6,258	2,320	25,059,107	149	544,500	92,579,211	59,598,574	3,728,493
38,000- 38,999	2,351	6,085	2,227	24,636,914	124	463,500	90,490,674	58,249,395	3,686,710
39,000- 39,999	2,116	5,610	2,006	23,163,270	110	425,250	83,577,871	53,597,770	3,426,244
40,000- 49,999	13,418	35,760	12,901	165,512,993	517	1,872,000	594,116,936	385,145,415	25,908,601
50,000- 59,999	5,654	15,122	5,482	91,075,868	172	603,000	307,378,141	198,527,539	14,441,362
60,000- 69,999	2,642	6,848	2,559	50,508,254	83	274,500	170,285,301	111,580,159	8,627,018
70,000- 79,999	1,521	3,969	1,494	34,624,362	27	83,250	113,349,955	74,081,240	5,980,216
80,000- 89,999	1,031	2,770	1,007	26,870,205	24	87,750	87,347,054	57,212,348	4,788,179
90,000- 99,999	704	1,861	696	21,292,497	8	27,000	66,653,198	43,458,402	3,749,008
100,000- 109,999	533	1,374	520	18,156,442	13	33,750	55,827,901	36,236,210	3,204,081
110,000- 119,999	397	1,076	392	15,039,213	5	15,750	45,605,150	29,314,936	2,638,342
120,000-	2,248	5,959	2,225	243,066,194	23	69,750	812,210,208	564,775,035	58,797,443
TOTALS	419,432	817,327	236,362	1,799,158,207	183,070	260,571,479	6,846,910,743	4,420,521,974	265,780,719

INCOME TAX CREDITS

Taxpayers in Montana are allowed income tax credits for energy conservation, non-fossil energy, and investment in certain business related equipment. In 1983, the Investment tax Credit was reduced from 30% to 5% of the allowable federal credit, but not to exceed $500 for individuals and small businesses (10 shareholders or less). The Federal Tax Reform Act of 1986 repealed the investment credit. The Energy Conservation Credit is allowed for the portion of a capital investment used to conserve energy in a building. A Nonfossil Energy Credit may be claimed for part of the expense of installing in a taxpayer's residence, an energy system that uses a non-fossil form of energy generation. The number of taxpayers claiming each credit and the average amount of the credit for each 1988 taxable income bracket are shown below.

Calendar Year 1988

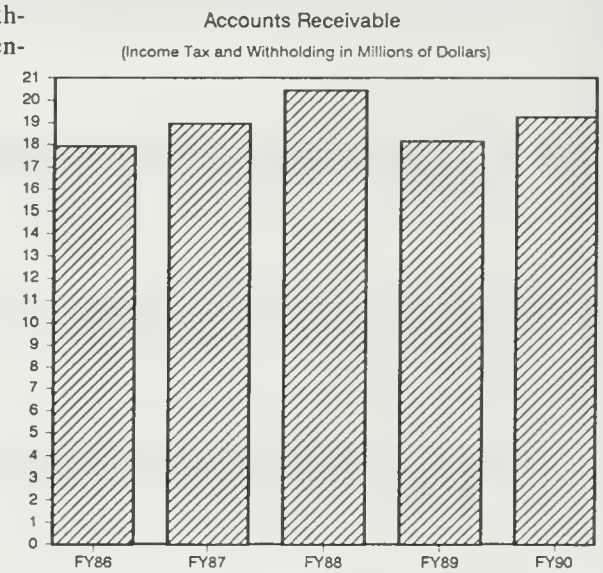
Taxable Income Bracket	Energy Conservation		Nonfossil Energy		Investment	
	No.	Average Credit	No	Average Credit	No.	Average Credit
0 ..... $1,400	92	$ 59.72	26	$ 78.77	116	$ 416.87
$1,400 ..... $2,900	70	48.09	14	57.57	159	49.25
$2,900 ..... $5,700	148	62.42	44	86.30	304	120.88
$5,700 ..... $8,600	163	48.95	68	85.78	261	235.58
$8,600 ..... $11,400	190	54.94	62	100.82	188	326.11
$11,400 ..... $14,300	211	49.66	67	98.78	161	440.50
$14,300 ..... $20,000	354	55.59	112	104.72	228	649.16
$20,000 ..... $28,600	311	58.08	83	110.61	217	774.29
$28,600 ..... $50,000	161	63.19	52	115.17	171	1292.84
$50,000	34	67.35	5	94.80	78	2618.96
..... Total	1,734	$ 97,203	533	$ 52,726	1,883	$ 1,028,031

Montana taxpayers, 65 years old or over, may **exclude interest earnings** of $800 per year ($1,600 for joint returns) from taxation. For calendar year 1990, Federal and Military pensions are 100% exempt from taxation. The first $3,600 in **retirement benefits** from private pension plans is also excluded from taxation.

Taxpayers, 62 years old or over, may claim a tax credit for a portion of the property tax or rent paid on their principal dwellings. The amount of credit varies according to income level and was limited to $150 for taxable years 1981 and 1982. The 1983 legislature increase the maximum credit to $400. On calendar year 1988 returns, the total credit claimed amounted to $3,024,195.

ACCOUNTS RECEIVABLE

Since 1984 the amount of money owed the state from delinquent withholding and income tax has nearly doubled. Of the withholding deficiency, 60% is attributable to corporations.



Accounts Receivable, Income Tax and Withholding

FY 86	FY 87	FY 87	FY 89	FY 90
$17,918,440	$18,932,706	$20,456,755	$18,133,061	$19,241,573

III. NONRENEWABLE NATURAL RESOURCE TAXATION

A. SEVERANCE AND LICENSE TAXES

Resource Indemnity Tax

All producers of nonrenewable resources are required to pay a resource indemnity tax of $25 plus 0.5% of the gross value in excess of $5,000 of the resource produced. The tax collections are deposited in a trust fund to protect the state against loss or damage to the environment. The interest from the trust is used to develop Montana's water resources and to fund other projects to improve the environment.

RESOURCE INDEMNITY TAX COLLECTED BY MINERAL

	FY 89	FY 90
Coal	$ 1,356,240	$ 2,540,363
Oil	$ 1,627,445	$ 1,795,586
Natural Gas	539,442	453,052
Metals*	909,244	1,091,128
Other	349,671	157,307
Total	$ 4,782,042	$ 6,037,436

*Note: FY 90 metals includes $965,755 allocated to RIT from Metals Mines Collections.

RESOURCE INDEMNITY TRUST, PRINCIPAL, AND INTEREST

Principal of the trust as of:

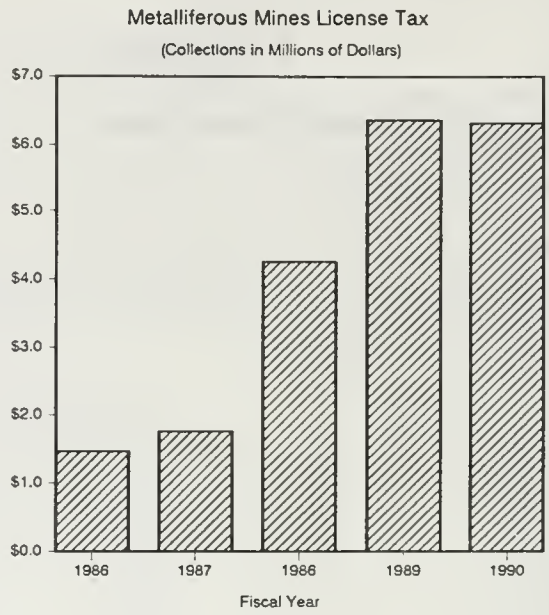
June 30, 1989	$ 66,665,000
June 30, 1990	72,811,618

Interest earned on the trust:

FY 89	$ 6,858,164
FY 90	7,316,096

Metalliferous Mines License Tax

Mining operations in which metal or gems are extracted are subject to a severance tax which is based on the gross value of the product. The following rates became effective for taxable years beginning after December 31, 1988.



(1) Concentrate shipped to a smelter, mill, or reduction work:

Gross Value	Tax rate (% of Gross Value)
First $250,000	0 %
More than $250,000	1.81% of the increment over $ 250,000

(2) Gold, silver, or any platium-group metal that is dore, bullion, or matte that is shipped to a refinery:

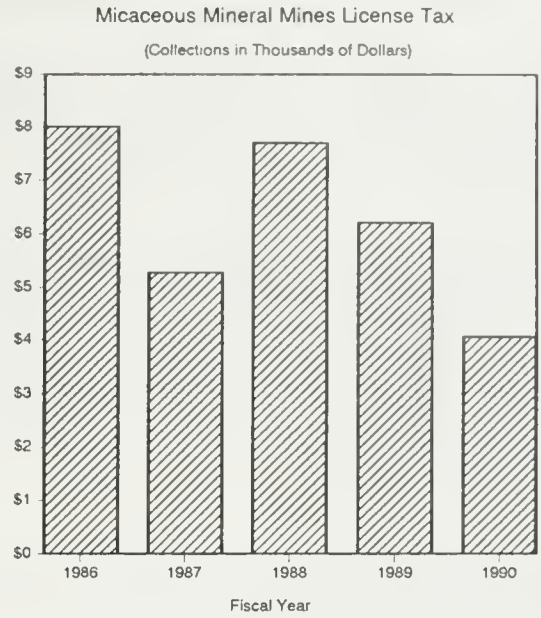
Gross Value	Tax rate (% of Gross Value)
First $250,000	0 %
More than $250,000	1.6% of the increment over $ 250,000

Prior to FY 90, 66.7% of the taxes collected was deposited to the General Fund and 33.3% to the Hard-Rock Mining Impact Account. Beginning July 1, 1989, 58% is deposited in the General Fund, 1.5% in the Hard-Rock Mining Impact Account for assisting local government units affected by mining, 15.5% to the State Resource Indemnity Trust Fund, and 25% to the county in which the mine is located.

	FY 86	FY 87	FY 88	FY 89	FY 90
Number of Producers	16	20	22	22	13
Gross value of taxable production	$ 102,964,312	$ 112,841,668	$ 260,686,393	$ 425,059,265	$ 336,204,930
Total tax	$ 1,479,993	$ 1,756,121	$ 4,248,913	$ 6,355,005	$ 6,306,356

Micaceous Mineral Mines License Tax

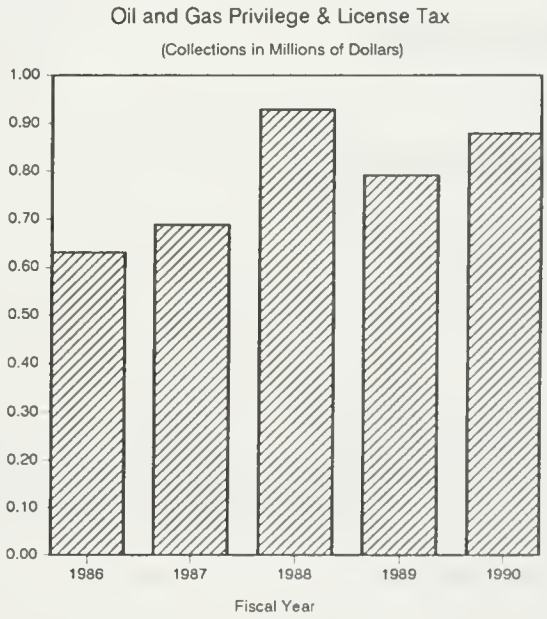
Producers of vermiculite, perlite, kerrite, maconite, and other micaceous minerals or hydrous silicate pay 5¢ per ton of mineral extracted. The tax collections are deposited in the General Fund.



	FY 86	FY 87	FY 88	FY 89	FY 90
Number of Mines	1	1	1	1	1
Tons Produced	160,015	133,712	114,151	124,242	77,539
Tax Paid	$ 8,001	$ 5,269	$ 7,689	$ 6,212	$ 4,067

Oil and Gas Producers Privilege and License Tax

Oil and gas producers pay a quarterly tax not over 2/10 of 1% of the market value of all oil and natural gas produced,stored or marketed within the state. The tax collections fund the operations of the Board of Oil and Gas Conservation. The Board adjusts the tax rate to collect the revenue necessary to fund its appropriated budget. The current rate is 2/10 of 1%.



	FY 86	FY 87	FY 88	FY 89	FY 90
Tax collected on oil	$ 540,880	$ 539,715	$ 778,719	$ 617,133	$ 708,886
Tax collected on natural gas	88,407	145,605	148,942	163,836	165,162
Penalties	1,612	1,964	1,623	8,076	3,777
Total Collections	$ 630,899	$ 687,284	$929,284	$ 789,045	$ 877,825

Oil and Natural Gas State Severance Tax

Petroleum and mineral or crude oil extracted within the state is subject to a severance tax of 5% of gross value per lease. Natural gas produced in Montana is subject to a severance tax of 2.65% of total gross value. Gross value of oil and natural gas is determined by multiplying the total number of barrels or cubic feet produced each month of the year by the average value at the mouth of the well. Government and allotted Indian royalties are exempt from the tax.

HB776, enacted by the 1987 Legislature, exempted from severance tax the first 30 MCF per day for natural gas stripper wells and the first 5 barrels per day for oil stripper wells. HB776 also reduced the severance tax for natural gas stripper well production above 30 MCF per day and oil stripper well production above 5 barrels per day to 1.59% and 3%, respectively.

Oil stripper wells are wells that produced less than 10 barrels per day on average during the previous production year, and natural gas stripper wells are wells that produced less than 60 MCF per day.

In addition, HB776 provided that all "new production" would be exempt from state severance tax for the first 24 months following the start of production.

However, contingency language provided that the new production exemption, and the exemption and reduced rates for oil stripper wells were to terminate on the date that the price of West Texas intermediate crude reached specific prices. These prices were certified following the August, 1990 Iraqi invasion of Kuwait. Consequently, the only production incentives remaining in effect at this date are the exemption and reduced rate for natural gas stripper wells.

Oil and natural gas severance taxes are allocated as follows:

FY 89

Local Governments	-	the amount, if any, by which the tax collected within a county for any fiscal year, exceeds collections in the county from the previous year by reason of increased production (distributed between municipalities and counties based on population).
State General Fund	-	the amount not allocated to counties.

FY 90

All to the state general fund.

Crude Oil Severance Tax

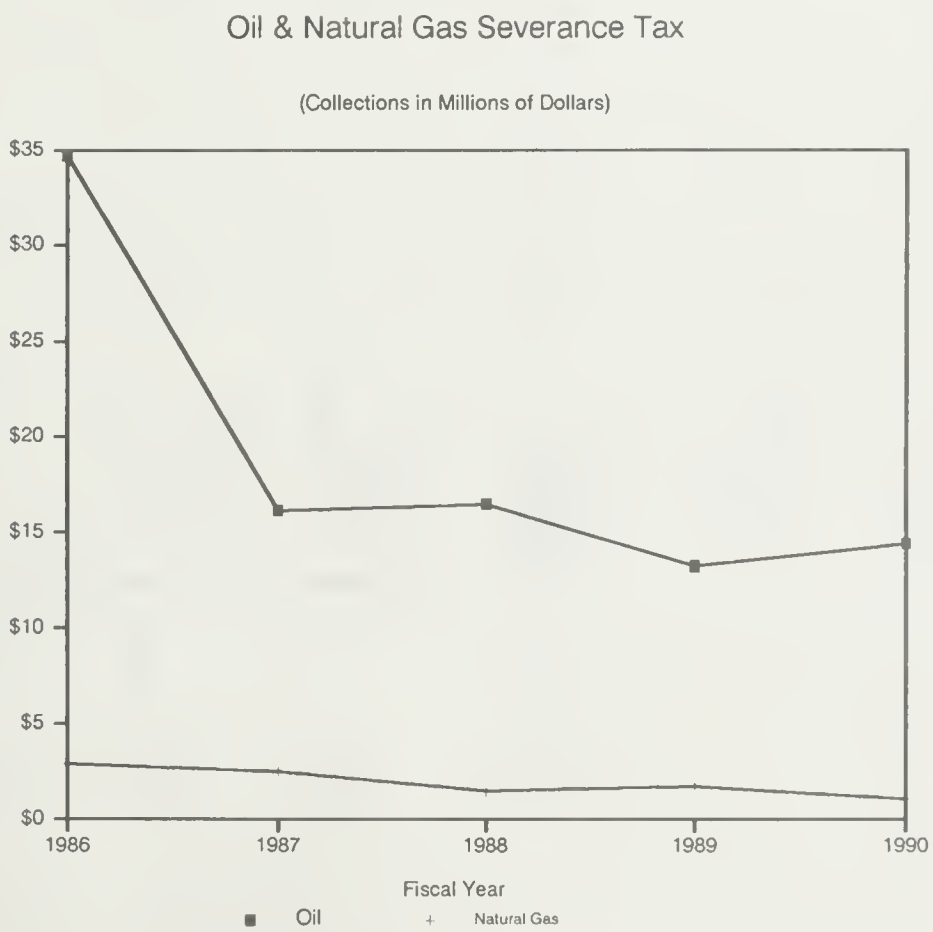
	FY 86	FY 87	FY 88	FY 89	FY 90
Number of barrels Produced (Regular)**	30,226,960*	25,734,297	21,667,464	19,118,180	17,137,147
Number of barrels Produced (Stripper)	NA	NA	2,076,554	1,838,241	2,346,821
Number of barrels Produced (exempt/new)	NA	NA	633,895	1,295,661	1,114,886
Value of oil Per barrel	$ 25*	$ 13	$ 15	$ 14	$ 15
Total tax	$ 34,728,749	$ 16,143,592	$ 16,484,059	$ 13,234,516	$ 14,510,149

* Calendar Year Data
**Excludes refunded production

NATURAL GAS SEVERANCE TAX

	FY 86	FY 87	FY 88	FY 89	FY90
Number of gas producers	182*	181	178	171	168
Thousands of cubic feet Sold of natural gas**					
(mcf)	45,794,239*	39,586,986	26,517,949	27,714,593	21,966,731
(ngls)	NA	5,861,770	8,295,454	4,711,842	5,437,940
Stripper (mcf)	NA	NA	12,869,846	13,521,800	15,562,185,
Stripper (ngl)	NA	NA	1,497,366	1,588,694	1,824,420
New/Exempt (mcf)	NA	NA	1,977,362	5,704,930	8,327,624
New/Exempt (ngl)	NA	NA	250,340	508,843	505,365
Total tax	$ 2,890,666	$ 2,492,465	$ 1,491,523	$ 1,724,735	$ 1,057,277

* Calendar Year Data
** Excludes refunded production



Oil Severance Taxes Returned to Producing Counties

	FY 86	FY 87	FY 88	FY 89
Bighorn	$ 447	$ 0	$ 0	$ 0
Blaine	0	0	0	0
Carbon	21,245	0	0	0
Daniels	0	0	0	0
Dawson	0	0	0	0
Fallon	311,604	0	0	0
Garfield	51,504	0	0	0
Golden Valley	0	0	445	0
Hill	0	0	0	141
Liberty	0	0	0	0
Petroleum	27,979	0	0	0
Prairie	0	0	0	0
Richland	0	0	0	0
Roosevelt	0	0	0	0
Sheridan	0	0	0	0
Stillwater	0	0	0	0
Teton	0	0	0	495
Toole	0	0	0	0
Valley	0	0	0	0
Yellowstone	63,143	0	0	0
Total	$ 475,922	$ 0	$ 445	$ 636

Natural Gas Severance Taxes Returned to Producing Counties

	FY 86	FY 87	FY 88	FY 89
Bighorn	$ 0	$ 41	$ 27	$ 0
Blaine	0	0	0	0
Carbon	0	0	0	0
Chouteau	0	0	0	0
Custer	2,464	325	0	0
aniels	0	0	0	0
Dawson	173	30	177	0
Fallon	4,406	0	0	30,902
Fergus	0	0	4,367	0
Glacier	22,775	0	0	0
Golden Valley	667	1,415	0	0
Hill	0	0	0	12,852
Liberty	0	0	0	4,183
Mineral	0	180	0	0
Petroleum	152	376	0	0
Phillips	43,529	0	0	62,607
Roosevelt	10,893	0	0	0
Sheridan	21,237	0	0	0
Stillwater	619	3,594	0	0
Teton	0	0	0	5,577
Toole	0	0	0	0
Valley	0	0	0	14,195
Wibaux	63,143	0	0	0
Total	$ 106,915	$ 8,232	$ 4,571	$ 130,316

Coal Severance Tax

The coal severance tax applies to the value of coal F.O.B. the mine less deductions for the coal severance tax, the coal gross proceeds tax, resource indemnity trust tax, federal black lung tax, federal reclamation fee, government and Indian royalties, and processing allowances.

Producers of over 50,000 tons of coal per year pay a quarterly tax on all production in excess of 20,000 tons. Producers of less than 50,000 tons per year are exempt from the tax. Legislation enacted in 1987 lowered the coal severance tax rates as shown below:

	Surface Mine		Underground Mines	
	Under 7000 BTU	7000 BTU and over	Under 7000 BTU	7000 BTU and over
July 1, 1975 thru June 30,1988	20%	30%	3%	4%
July 1,1988 thru June 30,1990	17%	25%	3%	4%
July 1,1990 thru June 30,1991	13%	20%	3%	4%
After June 1,1991	10%	15%	3%	4%

The new production incentive tax credit was extended through June 30, 1991. The credit provides an effective tax rate of 15% on production sold to new customers and on increased sales to existing customers.

Tax Collections	FY 86	FY 87	FY 88	FY 89	FY 90
Number of Producers	6	6	6	6	7
Number of exempt producers	0	1	1	1	1
Total number of tons taxed	31,114,028	31,644,970	35,357,271	35,345,131	34,663,720
Average value per ton	$ 9.07	$ 8.28	$ 7.96	$ 6.92	$ 6.46
Severance Tax on surface mining:					
Under 7000 BTU	$ 387,998	$ 471,665	$ 532,764	$ 378,233	$ 349,142
7000 BTU and over	83,829,215	76,074,928	84,009,421	58,187,343	67,521,402
Total *	$ 84,217,213	$ 76,546,593	$ 84,632,185	$ 58,565,576	$ 67,870,544

* Note: FY 90 collections includes $11 million in audit revenue.

Coal Severance tax collections are deposited in a number of state accounts as outlined below.

Tax Distribution*	Percent Received			
	FY 89	FY 90	FY 89	FY 90
General Fund	15.31	15.39	$ 8,968,745	$ 10,445,286
Public School Equalization	16.80	3.80	9,836,668	2,579,080
State Library	0.38	0.38	222,549	257,908
Highway Reconstruction Trust	12.00	12.00	7,027,869	8,144,464
Conservation Districts	0.19	0.19	111,275	128,954
Alternative EnergyResearch	1.71	0.00	1,001,471	0
County Land Planning	0.38	0.38	222,549	257,908
Local Impact	1.52	6.65	890,197	4,513,390
Renewable Resources Bond	0.47	0.47	278,186	322,385
Water Development	0.47	0.47	278,187	322,385
Permanent Trust	50.00	50.00	29,282,788	33,935,267
Park Acquisition Trust	0.00	1.90	0	1,289,540
Education Trust	0.00	7.60	0	5,158,161
Agriculture Act	0.76	0.76	445,098	515,816

Trust Funds

Of the total coal severance tax collections, over 50% are placed in trust funds.The principal and interest for each trust is shown below. Interest from each trust is distributed for Fiscal Year 1989 as follows:

Permanent Trust - 0 % returned to the principal
100% deposited to the General Fund

Education Trust - 10% to the Adult Basic Education Program
67.5% to the School Foundation Program
22.5% to the Board of Regents for support of higher education.

Park Acquisition Trust - 33.3% for protection of works of art in the state capitol and other cultural projects
66.7% for acquisition, operation and maintenance of state parks

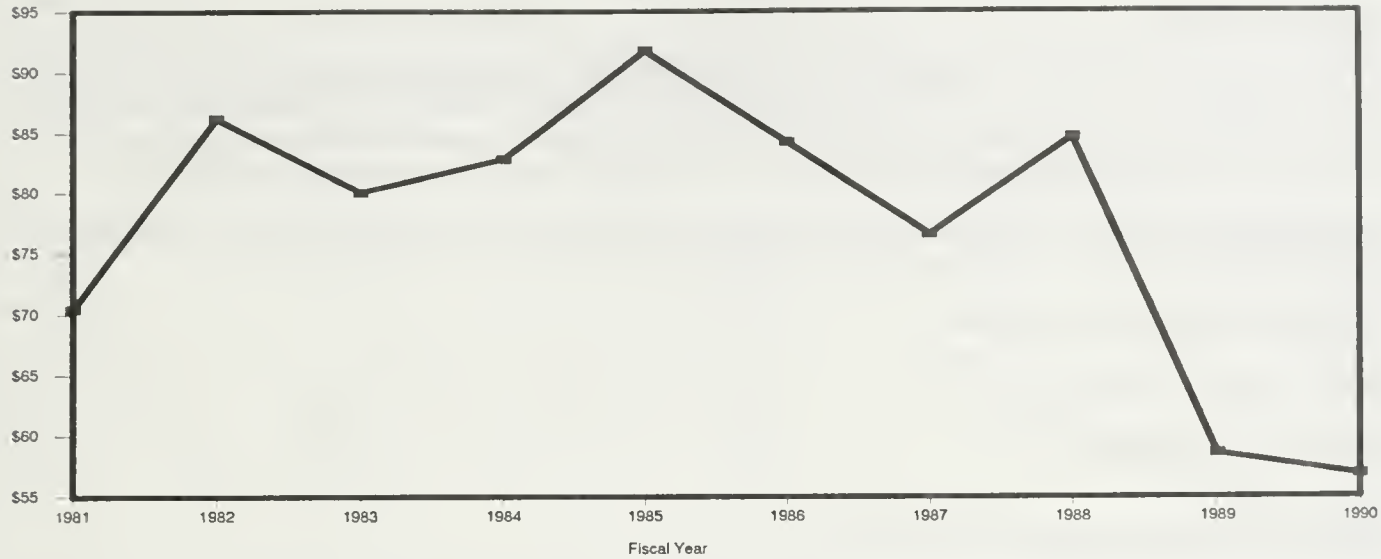
Principal and Interest on Trust Funds

	Principal as of		Interest	
	6/30/89	6/30/90	FY 89	FY 90
Permanent Trust	$ 404,927,974	$ 446,511,417	$ 41,638,802	$ 44,830,282
Education Trust	$ 8,651,477	$ 0	$ 1,645,210	$ 1,056,465
Park Acquisition & Cultural Projects	$ 16,608,706	$ 17,936,702	$ 1,785,198	$ 1,842,276

* Starting July 1, 1987 and ending June 30,1993, 12% of Coal Severance Tax collections will be allocated to the Highway Reconstruction Trust Fund Account.

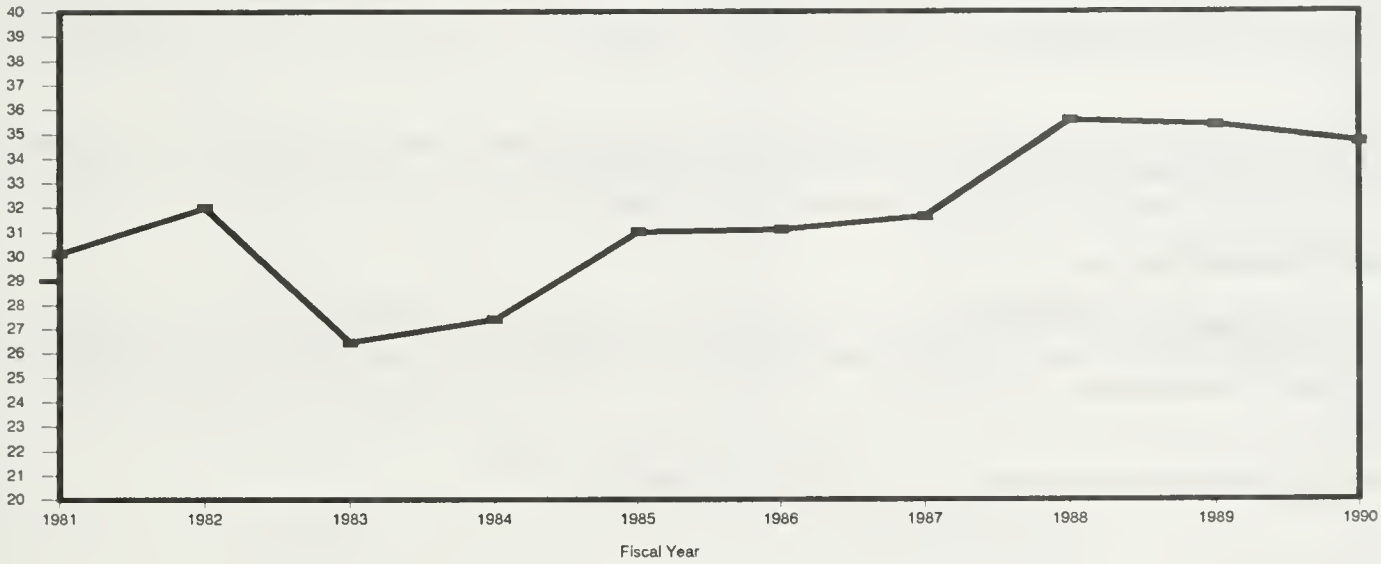
Coal Severance Tax Collections

(Collections, Net of Audit Revenue, In Millions of Dollars)



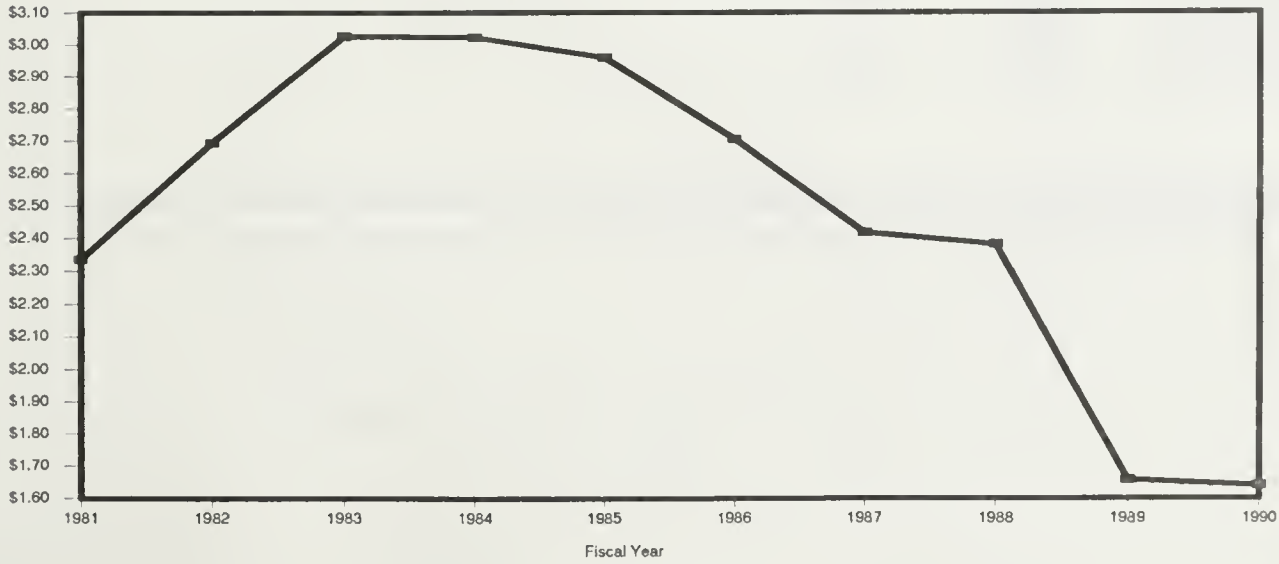
Coal Production

(In Millions of Tons)



Average Tax Per Ton

(Tax, Net of Audit Revenue, per Ton)



B. PROPERTY TAXES ON NONRENEWABLE NATURAL RESOURCES

General Description

For property tax purposes, mineral bearing property is assessed on the value of the mineral produced in the preceding calendar year. Metal mines are valued on their **gross proceeds**, with no deductions allowed for production costs. Micaceous minerals, and gems are valued on their **net proceeds**, with deductions allowed for a number of production expenses. In the case of talc, net proceeds is determined by multiplying the tons extracted by a value set in statute MCA 15-23-515(2).

A mine's property tax liability is calculated by multiplying its net or gross proceeds by the statutory tax rate to determine taxable value. The taxable value is then multiplied by the local mill levy.

The statutory tax rate for each mineral is:

Metal--3% of gross proceeds

Others--100% of net proceeds

Oil and Natural Gas Net Proceeds - New Production

Senate Bill 390, enacted by the 1985 Legislature, provided that all new oil and gas production be subject to a uniform rate of taxation for net proceeds purposes. The bill also changed reporting requirements from a yearly to quarterly basis. In addition, Senate Bill 383 passed by the 1987 Legislature provided an exemption for new production from net proceeds tax for 12 months.

The term "new production" means the production of natural gas, petroleum, or other crude or mineral oil from any well that has not produced during the previous five years. After the exemption period expires, new oil production is taxed at 7% of gross value and new natural gas production is taxed at 12% of gross value.

Local Government Severance Tax

House Bill 28, enacted in the 1989 Special Session of the Legislature provided that all oil and gas wells which began production prior to July 1, 1985 be subject to uniform rates of taxation. Senate Bill 1, enacted in the 1990 Special Session, revised those rates. In computing the value of production, production used in connection with the production operation is not considered.

The current rates applied to gross value of "old production" are as follows:

	Oil	Natural Gas
Regular production	8.4%	15.25%
Stripper production	5.0%	10.00%
Tertiary production	5.0%	NA
Nonworking interest	12.5%	15.25%

Coal

The 1989 Special Session imposed a flat rate tax of 5% on the gross proceeds of coal in lieu of mill levies. Gross proceeds is defined as the value derived from the contract sales price. This is effective for production after December 31, 1988.

Mines Net Proceeds

Miners of gems, vermiculite, bentonite, talc, limerock, gypsum, phosphate, feldspar, silica, chlorite, and any other mineral except coal and metals are allowed a broader range of deductions than oil and natural gas producers. They can deduct costs of extraction, processing, and transportation to the place of reduction or sale (Figure 3).

Figure 1. Oil Net Proceeds

(Collections in Millions of Dollars)

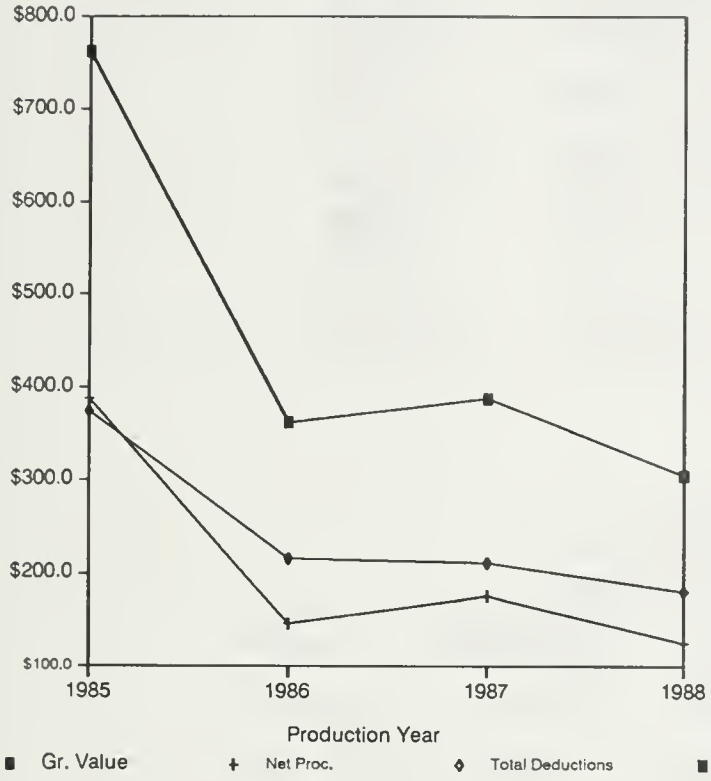


Figure 2. Natural Gas Net Proceeds

(Collections in Millions of Dollars)

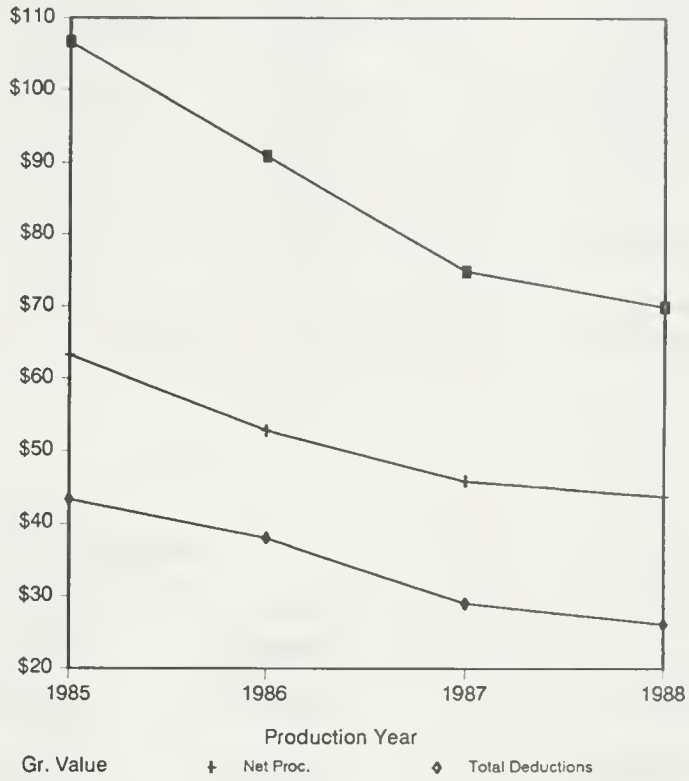
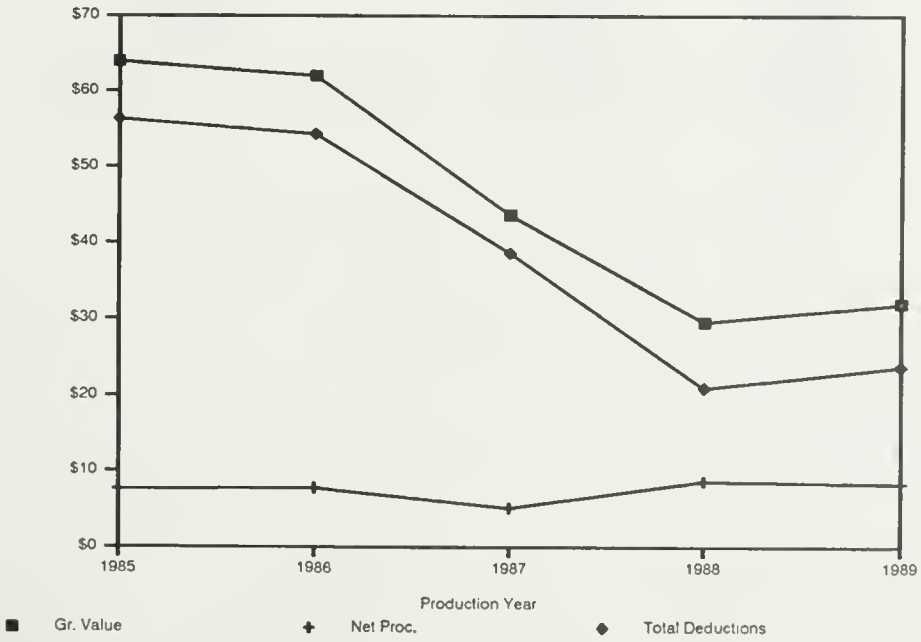


Figure 3. Mines Net Proceeds

(Collections In Millions of Dollars)



COAL

1988 Production--Taxable 1989

	Tons Extracted	Gross Value	Contract Sales (Assessed Value)	Taxable Gross Proceeds	Taxes Assessed
Bighorn	16,841,029	$ 266,136,033	$158,141,933	$ 71,163,870	$ 8,418,248
Musselshell	15,408	516,168	308,480	69,408	15,285
Richland	224,834	3,002,483	2,102,905	946,307	216,844
Rosebud	19,940,573	159,434,292	112,915,707	50,812,068	4,781,367
State Total	37,021,844	$ 429,088,977	$273,469,024	$122,991,653	$ 13,431,744

COAL

1989 Production--Taxable 1990

	Tons Extracted	Gross Value	Contract Sales (Gross Proceeds)	Taxes Assessed
Bighorn	16,898,598	$ 212,941,997	$139,263,178	$ 6,963,159
Musselshell	15,769	473,070	275,859	6,896
Richland	287,888	3,289,940	2,514,675	125,734
Rosebud	17,395,566	148,441,690	107,424,522	5,371,226
State Total	34,597,821	$ 365,146,698	$249,478,234	$ 12,467,015

METAL MINES

1988 Production--Taxable 1989

	Gross Value	Taxable Value
Beaverhead	$ 605,990	$ 18,180
Deer Lodge	43,762	1,3130
Fergus	2,658,478	79,754
Granite	409,879	12,296
Jefferson	115,347,012	3,460,410
Lewis and Clark	2,630,484	78,915
Lincoln	51,620,204	1,548,606
Meagher	64,644	1,939
Phillips	49,788,626	1,493,659
Sanders	1,450	44
Silver Bow	162,434,975	4,873,049
State Total	$424,693,471	$ 12,740,804

METAL MINES

1989 Production--Taxable 1990

	Gross Value	Taxable Value
Fergus	$ 13,545,299	$ 362,175
Granite	132,822	1,992
Jefferson	81,272,605	2,438,178
Lewis and Clark	13,896,973	416,909
Lincoln	55,731,422	1,671,943
Meagher	177,989	2,670
Park	2,859,904	85,797
Phillips	45,035,401	1,351,062
Silver Bow	100,278,164	3,007,882
Stillwater	26,889,458	806,684
State Total	$339,820,136	$ 10,145,292

MISCELLANEOUS MINES
1988 Production--Taxable 1989

		Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Beaverhead	(i)	45,707	$ 554,883	$ 432,718	$ 0	$ 432,718
Broadwater	(b)	317,439	2,764,522	1,501,168	0	1,501,168
Carter	(c)	139,931	1,726,050	361,504	14,209	14,209
Gallatin	(b)	507,109	1,195,410	557,772	0	557,772
Granite	(k)	?	9,135	0	0	0
Jefferson	(b)	437,661	1,392,843	24,301	0	24,301
	(i)	10,931	68,866	14,779	11,478	26,257
Judith Basin	(d)	27,170	356,013	61,418	35,989	117,867386
	(k)	22,309	83,391	0	0	0
Lewis and Clark	(k)	49,014	28,507	20,507	0	20,507
Lincoln	(g)	114,769	13,138,721	3,556,982	0	3,558,982
Madison	(a)	460,344	1,956,462	1,956,462	109,135	2,065,597
	(j)	17,992	1,010,604	115,227	0	115,227
Powell	(f)	136,332	8,297,503	0	41,160	41,160
State Total		2,286,924	$ 29,582,910	$ 8,602,837	$ 211,971	$ 8,814,808

(a)	Talc	(f)	Phosphate	(k)	Sapphire (Carats)
(b)	Lime Rock	(g)	Vermiculite	(l)	Bauxite
(c)	Bentonite	(h)	Iron Oxide	(m)	Barite
(d)	Gypsum	(i)	Silica	(n)	Fluorspar
(e)	Cement (tons)	(j)	Chlorite		

MISCELLANEOUS MINES
1989 Production--Taxable 1990

		Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Beaverhead	(i)	45,849	$ 556,607	$ 271,378	$ 0	$ 271,378
Broadwater	(b)	300,563	3,035,494	1,742,962	0	1,742,962
Carter	(c)	165,203	3,699,328	815,014	23,045	838,059
Fergus	(d)	1,295	13,825	0	0	0
Gallatin	(b)	508,950	865,215	0	0	0
Jefferson	(b)	443,438	1,451,223	36,772	0	36,772
	(i)	11,703	73,731	22,391	12,288	34,679
Judith Basin	(d)	8,544	111,135	3,809	11,548	15,357
	(k,Carats)	21,493	80,950	0	0	0
Lincoln	(g)	93,756	11,445,728	3,087,356	0	3,087,356
Madison	(a)	476,337	2,124,464	2,124,464	0	2,124,464
	(j)	17,395	77,582	77,582	0	77,582
Powell	(f)	193,550	7,553,718	0	91,725	91,725
State Total		2,500,998	$ 31,934,529	$ 8,272,021	$ 141,246	$ 8,413,267

OIL AND GAS

1988 Production--Taxable 1989

		Bbl,MCF, or Gal Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Big Horn	Oil	67,640	$ 708,144	$ 108,447	$ 60,602	$ 193,535
	Gas	14,524	37,830	22,461	2,025	
Blaine	Oil	173,394	1,895,136	462,873	203,073	13,817,770
	Gas	8,377,416	14,815,786	11,292,081	1,859,743	
Carbon	Oil	806,072	10,843,990	8,927,893	692,472	10,375,339
	Gas	911,651	1,850,150	651,852	103,122	
Carter	Oil	14,051	175,090	40,231	10,350	50,581
Chouteau	Gas	951,906	1,323,958	826,679	151,408	978,086
Custer	Gas	107,072	313,557	263,758	17,829	281,587
Dawson	Oil	397,181	5,738,966	2,406,902	504,938	2,911,846
	Gas	13,459	8,514	0	6	
Fallon	Oil	5,040,433	67,201,097	28,869,458	6,167,450	35,965,555
	Gas	1,091,084	2,094,969	885,983	42,664	
	Liquid Gas	158,227	24,364	0	0	
Fergus	Gas	85,049	138,640	73,791	17,908	91,699
Garfield	Oil	78,542	1,070,285	460,038	61,342	521,379
Glacier	Oil	1,175,137	16,826,928	5,219,193	1,731,591	10,325,837
	Gas	3,226,819	4,648,859	2,997,470	377,583	
	Liquid Gas	656,151	164,682	0	0	
Golden Valley	Oil	6,201	81,878	0	4,481	66,634
	Gas	58,043	74,616	52,782	9,371	
Hill	Oil	1,249	15,358	0	6,365	7,599,736
	Gas	4,797,016	8,563,398	6,538,113	1,055,258	
Liberty	Oil	210,644	3,057,326	1,686,464	339,266	3,674,723
	Gas	1,655,496	2,240,464	1,384,326	264,667	
McCone	Oil	62,833	810,949	270,338	139,032	409,370
Musselshell	Oil	664,586	9,194,413	3,261,034	1,367,754	4,628,788
Petroleum	Oil	95,571	1,343,155	493,956	150,075	644,030
Phillips	Gas	5,579,433	16,852,897	9,970,501	2,201,816	12,172,317
Pondera	Oil	304,505	4,289,976	1,094,904	568,776	1,924,319
	Gas	419,432	642,535	183,220	77,419	

OIL AND GAS

1988 Production--Taxable 1989

		Bbl,MCF, or Gal Extracted	Gross Value	Net Proceeds	Royalty interests	Total Amount Taxable
Powder River	Oil	881,613	$ 12,612,645	$ 6,422,126	$ 1,430,200	$ 7,854,036
	Gas	10,481	2,055	1,512	198	
Prairie	Oil	60,381	824,757	168,008	42,780	210,788
	Gas	344	1,004	0	0	
Richland	Oil	3,534,570	50,726,019	17,226,931	7,262,645	24,490,842
	Gas	1,885,872	1,925,035	0	1,265	
	Liquid Gas	3,564,995	375,630	0	0	
Roosevelt	Oil	1,714,034	24,770,903	8,749,498	3,358,267	12,107,765
	Gas	496,749	262,406	0	0	
	Liquid Gas	439,486	39,796	0	0	
Rosebud	Oil	701,801	9,866,229	1,960,643	1,282,202	3,242,846
Sheridan	Oil	2,413,852	33,708,287	12,708,616	4,577,645	17,286,261
	Gas	1,041,023	683,540	0	0	
	Liquid Gas	166,161	13,039	0	0	
Stillwater	Gas	356,636	944,668	481,583	165,654	647,236
Teton	Oil	128,572	1,756,464	458,957	272,349	738,487
	Gas	314,450	289,833	3,241	3,941	
Toole	Oil	664,386	9,415,043	2,542,425	1,409,242	9,023,049
	Gas	5,280,907	7,099,558	4,244,436	826,947	
	Liquid Gas	145,778	37,066	0	0	
Valley	Oil	394,474	4,876,139	558,654	366,054	1,608,527
	Gas	341,688	917,331	640,739	43,079	
Wibaux	Oil	1,062,711	14,450,789	4,928,125	1,284,086	6,212,211
	Gas	76,430	223,321	0	0	
Yellowstone	Oil	49,527	659,505	215,698	99,108	314,806
State Total	Oil	20,703,960	$286,919,471	$109,241,412	$ 33,392,145	$190,369,985
	Gas	37,092,980	$ 65,954,924	$ 40,514,528	$ 7,221,903	
	Liquid Gas	5,130,798	$ 654,577	$ 0	$ 0	

LOCAL GOVERNMENT SEVERANCE TAX - GAS

1989 Production - Taxable 1990

	Bbl. Extracted				Taxable Value of Production			
County	Regular	Stripper	Royalties	Total	Regular	Stripper	Royalties	Total
Blaine	5,227,161	913,215	934,641	7,075,017	$ 9,895,850	$ 1,449,360	$1,748,222	$13,093,432
Carbon	697,700	132,613	94,704	925,017	1,416,666	202,476	156,224	1,775,366
Carter	2	0	0	2	0	0	0	0
Chouteau	675,505	168,382	117,442	961,329	916,052	236,116	156,486	1,308,654
Custer	33,233	30,856	4,542	68,631	90,781	105,267	14,225	210,273
Daniels	3,165,055	642,709	555,458	4,363,221	0	0	0	0
Dawson	5,724	5,575	1,875	13,174	3,665	3,571	1,197	8,433
Fallon	13,427	928,897	66,444	1,008,769	37,066	3,293,641	249,824	3,580,531
Fergus	61,038	0	5,215	66,253	99,506	0	8,502	108,008
Glacier	1,151,538	1,408,118	272,200	2,831,855	1,727,429	2,136,711	393,641	4,257,781
Golden Valley	53,420	13,269	9,146	75,835	69,283	16,557	11,759	97,599
Hill	3,315,041	317,448	577,086	4,209,575	7,314,145	661,822	1,249,718	9,225,685
Liberty	580,478	1,003,643	243,331	1,827,452	759,528	1,343,414	325,627	2,428,569
Phillips	681,559	3,931,113	729,347	5,342,019	1,797,918	12,167,941	2,318,667	16,284,526
Pondera	26,992	286,396	46,501	359,889	35,917	452,959	63,058	551,934
Prarie	0	175	2	178	0	2,014	29	2,043
Richland	640,678	288,657	152,033	1,081,368	1,037,430	344,926	224,588	1,606,944
Roosevelt	225,447	75,843	58,765	360,056	125,221	50,645	34,125	209,991
Sheridan	442,938	158,769	95,851	697,558	406,595	71,786	72,507	550,888
Stillwater	88,966	136,210	41,924	267,101	114,146	462,754	113,999	690,899
Teton	0	48,482	6,926	55,408	0	39,745	5,678	45,423
Toole	1,648,686	2,707,341	691,110	5,047,137	2,313,517	3,528,506	874,100	6,716,123
Valley	0	341,975	19,670	361,644	0	904,121	51,311	955,432
Wibaux	0	38,875	548	39,423	0	447,996	6,314	454,310
STATE	18,734,587	13,578,561	4,724,763	37,037,911	$28,160,715	$27,922,328	$8,079,801	$64,162,844

LOCAL GOVERNMENT SEVERANCE TAX - OIL

1989 Production - Taxable 1990

	Bbl. Extracted				Taxable Value of Production			
County	Regular	Stripper	Royalties	Total	Regular	Stripper	Royalties	Total
Big Horn	4,622	50,474	3,249	58,345	$ 68,047	$ 663,085	$ 42,001	$ 773,133
Blaine	49,558	99,943	20,044	169,545	764,536	1,409,552	296,235	2,470,323
Carbon	465,497	23,858	38,030	527,385	7,905,683	427,650	617,163	8,950,496
Carter	4,515	0	0	4,515	88,753	0	0	88,753
Daniels	247,370	90,343	30,499	368,212	0	48,630	0	48,630
Dawson	230,412	5,606	15,909	251,927	4,054,193	97,806	280,605	4,432,604
Fallon	4,281,474	32,124	346,465	4,660,063	71,759,182	551,522	5,781,345	78,092,049
Garfield	30,311	7,031	4,439	41,781	510,015	121,912	75,347	707,274
Glacier	159,545	699,004	101,770	960,318	2,740,391	12,439,393	1,778,344	16,958,128
Golden Valley	0	3,098	208	3,306	0	50,143	3,362	53,505
Hill	36	915	290	1,241	486	14,114	4,477	19,077
Liberty	93,702	72,814	21,910	188,427	1,635,124	1,282,236	383,561	3,300,921
McCone	26,648	9,515	7,848	44,011	410,393	166,167	125,660	702,220
Musselshell	455,237	64,166	96,065	615,468	7,725,661	1,094,658	1,628,742	10,449,061
Petroleum	22,584	33,066	5,990	61,639	383,440	608,528	105,236	1,097,204
Pondera	32,271	199,216	34,287	265,773	563,234	3,441,296	600,556	4,605,086
Powder River	554,765	6,512	79,451	640,728	10,105,286	117,055	1,443,023	11,665,364
Prarie	52,444	0	1,076	53,520	884,402	0	18,208	902,610
Richland	2,299,558	114,195	397,641	2,811,393	40,518,381	2,020,712	6,988,738	49,527,831
Roosevelt	1,201,718	51,065	196,255	1,449,038	21,185,701	900,253	3,439,515	25,525,469
Rosebud	507,618	41,496	64,813	613,926	8,781,026	721,288	1,117,948	10,620,262
Sheridan	1,769,955	22,002	289,214	2,081,171	30,526,987	411,154	5,003,873	35,942,014
Teton	0	95,200	16,283	111,482	0	1,618,511	275,881	1,894,392
Toole	61,082	432,136	83,883	577,102	1,086,203	7,531,144	1,429,628	10,046,975
Valley	252,864	12,695	24,471	290,031	3,963,285	197,243	383,834	4,544,362
Wibaux	864,187	0	29,669	893,855	14,578,592	0	516,166	15,094,758
Yellowstone	18,909	14,908	6,069	39,886	315,254	279,123	101,012	695,389
STATE	13,686,881	2,181,381	1,915,826	17,784,088	$230,554,255	$36,213,175	$32,440,460	$299,207,890

OIL AND GAS NET PROCEEDS - NEW PRODUCTION

1988 Production -- Taxable 1989

		Bbl.,MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable*
Blaine	Gas	2,352,425	$ 3,700,906	$ 3,080,598	$ 513,358	$ 3,593,9562
Carbon	Gas	151,929	231,778	179,548	38,731	218,279
Choteau	Gas	48,454	67,109	56,821	6,922	63,743
Dawson	Oil	57,140	801,242	670,303	65,661	735,964
Fallon	Gas	53,346	95,241	73,673	9,717	83,390
	Oil	432,050	5,718,691	4,941,190	541,451	5,482,641
Glacier	Gas	96,703	133,378	115,302	14,180	129,482
	Oil	882	12,703	10,943	1,760	12,703
	Liquid Gas	1,019	250	206	13	219
Golden Valley	Gas	57,413	64,795	51,673	13,120	64,793
Hill	Gas	1,482,302	2,221,615	1,869,135	281,175	2,150310
Liberty	Gas	9,036	12,418	10,659	982	11,641
Musselshell	Oil	3,439	43,383	36,378	7,005	43,383
Pondera	Gas	103,678	163,132	141,662	19,751	161,413
	Oil	8,267	115,897	97,192	11,441	108,633
Richland	Gas	38,072	45,465	23,006	6,324	29,330
	Oil	366,311	5,193,813	4,350,153	734,318	5,084,471
	Liquid Gas	191,584	41,340	35,131	5,621	40,752
Roosevelt	Oil	16,264	233,656	204,765	29,252	234,017
Rosebud	Oil	10,106	141,270	123,533	17,615	141,148
Sheridan	Gas	38,926	15,482	8,026	1,034	9,060
	Oil	224,625	3,102,665	2,590,641	328,654	2,919,295
Stillwater	Gas	113,003	150,261	127,328	19,208	146,536
Toole	Gas	1,229,328	1,632,577	1,370,102	245,224	1,615,326
	Oil	60,505	890,424	731,290	122,243	853,533
Valley	Oil	56,296	704,179	571,817	107,103	678,920
Wibaux	Gas	2,747	5,753	4,336	514	4,850
	Oil	40,682	544,585	465,393	49,192	514,585
Yellowstone	Oil	18,281	245,670	191,469	54,201	245,670
State Total	Oil	1,294,848	$ 17,748,178	$ 14,985,067	$ 2,069,896	$ 17,054,963
	Gas	5,777,363	$ 8,539,908	$ 7,111,868	$ 1,170,241	$ 8,282,109
	Liquid Gas	192,603	$ 41,590	$ 35,337	$ 5,634	$ 40,971

* Total amount taxable is gross value minus non-taxable royalty interests.

OIL AND GAS NET PROCEEDS - NEW PRODUCTION

1989 Production -- Taxable 1990

		Bbl.,MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable*
Blaine	Gas	3,159,810	$ 4,867,541	$ 3,961,930	$ 735,853	$ 4,697,783
Carbon	Gas	152,650	232,033	192,690	36,917	229,607
	Oil	828	14,920	12,929	1,214	14,143
Choteau	Gas	83,797	118,033	98,681	9,634	108,315
Dawson	Oil	80,226	1,406,743	1,193,161	88,801	1,281,962
Fallon	Gas	78,952	166,155	144,579	16,378	160,957
	Oil	655,673	10,813,594	9,349,317	1,049,768	10,399,085
Glacier	Gas	102,546	142,798	123,925	16,086	140,011
	Oil	1,006	17,995	15,747	2,249	17,996
	Liquid Gas	10,552	2,625	2,288	313	2,601
Golden Valley	Gas	88,450	99,480	79,334	20,144	99,478
Hill	Gas	2,136,364	3,189,798	2,526,707	530,694	3,057,401
Liberty	Gas	34,472	48,101	40,883	6,404	47,287
Musselshell	Gas	5,826	8,838	7,252	1,586	8,838
	Oil	9,196	151,254	124,529	26,728	151,257
Petroleum	Oil	9,320	153,843	128,458	25,385	153,843
Phillips	Gas	11,038	35,169	30,105	1,210	31,315
Pondera	Gas	95,092	161,350	131,467	18,282	149,749
	Oil	5,597	95,684	80,354	11,295	91,649
Richland	Gas	77,382	87,221	67,792	13,998	81,790
	Oil	512,190	8,723,377	7,426,572	1,361,029	8,787,601
	Liquid Gas	384,449	93,343	78,931	13,616	92,547
Roosevelt	Gas	3,217	1,298	1,057	238	1,295
	Oil	27,573	487,354	411,906	74,738	486,644
Rosebud	Oil	10,235	174,393	152,132	21,539	173,671
Sheridan	Gas	60,509	33,312	24,057	3,614	27,671
	Oil	322,271	5,585,087	4,712,292	671,376	5,383,668
Stillwater	Gas	21,964	34,636	29,021	3,646	32,667
Toole	Gas	1,730,660	2,248,634	1,903,457	310,606	2,214,063
	Oil	72,677	1,288,010	1,059,643	151,376	1,211,019
Valley	Oil	48,093	750,182	608,995	115,868	724,863
Wibaux	Gas	2,627	8,467	7,241	759	8,000
	Oil	48,222	789,090	674,337	71,285	745,622
Yellowstone	Oil	13,924	231,791	180,723	51,159	231,882
State Total	Gas	7,845,356	$ 11,482,864	$ 9,370,178	$ 1,726,049	$ 11,096,227
	Oil	1,817,031	$ 30,683,317	$ 26,131,095	$ 3,723,810	$ 29,854,905
	Liquid Gas	395,001	$ 95,968	$ 81,219	$ 13,929	$ 95,148

* Total amount taxable is gross value minus non-taxable royalty interests.

IV. CORPORATION TAXES

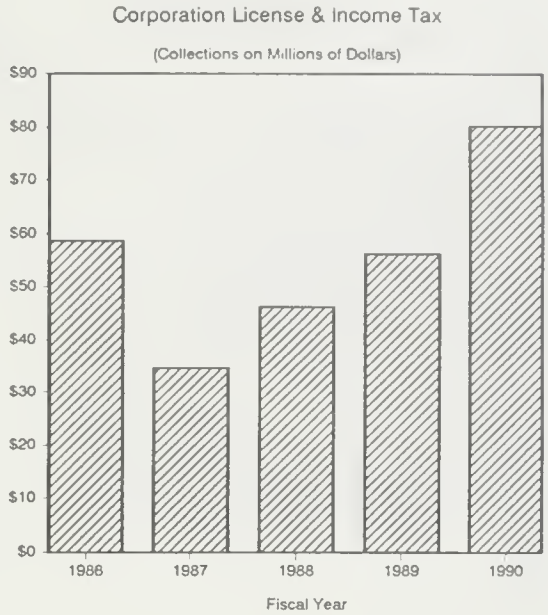
Corporate License and Income Taxes

Most corporations engaged in business for financial gain in Montana are subject to a corporate license tax. A small numberof corporations are subject to Montana's corporate income tax,rather than the corporate license tax because of the limited scope of their activity in the state.

Many non-profit educational, fraternal, religious and marketing cooperative associations are exempt from paying the tax. However, any unrelated business income earned by an exempt corporation is taxable if it results in a federal tax liability of more than $100.

Corporations that have sales not exceeding $100,000 in Montana and are domiciled elsewhere and do not own or rent real property within the state may elect to pay an alternate tax of .5% of gross sales made in Montana. Few corporations choose this alternative.

Banks and savings and loan associations are treated,for corporate taxpurposes, similarly to other corporations, but 80% of the tax they pay is returned to the counties in which the bank or savings and loan association is located. This allocation was designed to reimburse local governments for revenue lost when the property tax on bank shares was repealed in 1979.



Montana's corporate tax rate is 6 3/4% of net income (gross income minus allowable deductions) or $50, whichever is greater. Gross income is the same as for federal corporate taxes. For corporations electing water's edge filing methods, the tax rate is 7% of net income. In addition, a surcharge of 5% will be imposed on the corporation license tax for tax year 1990.

Allowable deductions include all ordinary and necessary business expenses, certain losses and depreciation of assets, resource depletion allowance, interest paid on business debts, taxes paid (except all taxes measured by net income or profits), certain charitable contributions, certain energy-related investments, and net operating losses.

Under Montana law, corporations are allowed to reduce corporate tax liability by claiming certain credits. The reductions allowed are contractor's gross receipt tax credit, new industry credit, interest differential credit for low interest energy loans, Montana Capital Company credit, and credit for dependent care assistance.

HB56, passed during the June, 1989 Special Legislative Session, accelerated corporate tax payments by requiring quarterly, rather than annual, payments. This "one-time" acceleration increased revenues in FY90 by $18.5 million. This acceleration will continue into FY91, with a similar revenue impact anticipated for that year as well.

Revenues collected from corporations other than financial institutions are deposited as follows:

1) 64% to the General Fund
2) 25% to the School Foundation Program
3) 11% to the Long Range Building Program

Allocations of revenues collected from financial institutions are:

1) 80% to local governments
2) 12.8% to the General Fund
3) 5% to the School Foundation Program
4) 2.2% to the Long Range Building Program

Corporate License and Income Tax Collections

FY 86	FY 87	FY 88	FY 89	FY 90
$58,584,784	$34,567,815	$46,200,103	$56,139,749	$80,315,564

The following tables provide statistical information on Montana's Corporate License and Income Taxes for fiscal year 1989:

	FY 89	FY 90
Number of returns filed electing treatment as small business corporations	5,124	5,425
Number of returns filed as inactive corporations	3,143	3,159
Number of corporations liable for the $50 minimum tax	9,821	9,416
Number of Returns Filed by Standard Industrial Code Class		
Agriculture	3,306	3,194
Mining	1,602	1,500
Construction	1,726	1,651
Manufacturing	1,465	1,414
Transportation and Public Utilities	963	907
Wholesale and Retail Trade	4,045	3,904
Finance, Insurance, and Real Estate	2,803	2,934
Services	3,886	3,889
Other	49	59
No Category Listed	2,059	2,062
Total	21,903	21,547

***Top 50 Taxpayers (Corporate License Tax)**

	-----Fiscal Year 1989------		-----Fiscal Year 1990----	
	Number	Montana Tax Liability	Number	Montana Tax Liability
Oil & Gas	6	$ 2,201,671	9	$ 3,906,264
Financials	8	1,781,125	6	1,167,996
Transportation and Utilities	7	6,579,313	7	9,393,760
Mining -- Energy and Non-Energy	10	5,204,257	6	2,206,583
Retail Sales	19	4,531,615	20	5,715,080
Manufacturing	0		2	3,472,215
Total	50	$ 20,297,981	50	25,861,898
Percent of total Corporate Tax Liability		41.85%		49.65%

*This list does not necessarily reflect payments received in FY 89 or FY 90.

Banks and Savings and Loans

	FY 89	FY 90
Total Tax paid by financials	$ 5,353,581	$ 6,169,795
Refunds to counties (80%)	$ 4,282,865	4,935,836

The table below provides information on corporate tax credits for fiscal years 1989 and 1990.**

	-----Fiscal Year 1989------		-----Fiscal Year 1990----	
	Number of Corporations	Total Amount of Credit	Number of Corporations	Total Amount of Credit
Investment Credit	1,054	$ 221,080	822	$ 219,715
Contractor's Gross Receipt Credit	165	$ 357,160	164	500,495
Capital Credit	50	$ 82,912	44	164,701

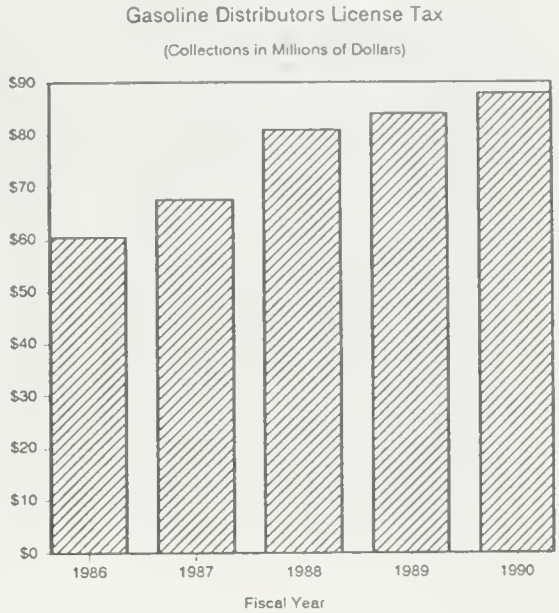
**Note: There are fewer than five corporations who used the New Industry Credit and the Interest Differential Credit in FY 89.

V. MOTOR FUELS TAXATION

Gasoline Distributors License Tax

Effective July 1, 1987, the tax on gasoline sold in the state was increased from 17¢ per gallon to 20¢ per gallon. The gasoline license tax is collected by the distributor and remitted monthly to the Department. Distributors are allowed to deduct 1% of the tax as an allowance for evaporation.

For each gallon of gasoline distributed from July 1, 1989 through June 30, 1991 there is a one cent per gallon storage tank cleanup fee. The storage tank cleanup fee is 0.75 cents per gallon of gasoline distributed after July 1, 1991.



The tax collections are distributed as follows

1) 0.9% of total collections to the State Motor Boat Fund for the operation of parks;

2) 0.5% of total collections to the Snowmobile Park Account;

3) 0.04% of total collections to the Aeronautics Revenue Fund;

4) $54,000 to the Montana rural technical assistance transportation program;

5) $6,323,000 to Montana's counties and $7,623,000 to cities and towns each year for road construction, repair and maintenance;

6) $4,279,437 (FY 90) to the Storage Tank Cleanup Account; and

7) The remainder, ($68,622,782 in fiscal year 1990), to the Highway Earmarked Account.

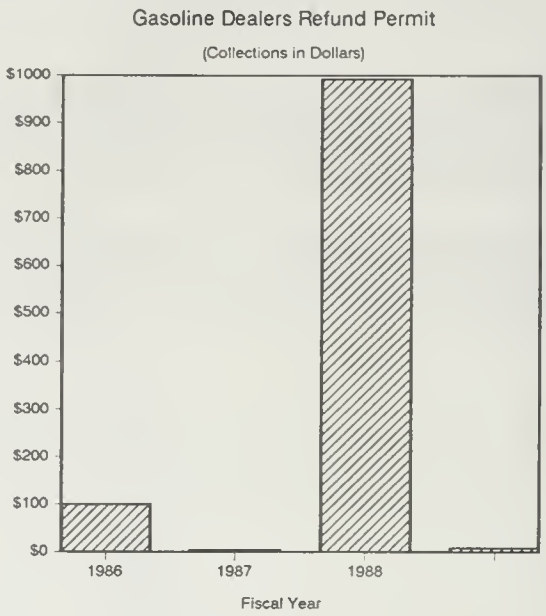
This tax is imposed only on gasoline used to propel vehicles on public streets and highways. Refunds for off-highway use totalled $3,857,699 in fiscal year 1990. A refund applicant, whose use qualifies as agricultural, may request a refund of 60% of the applicable tax on gallons of gas, as indicated by bulk delivery invoices, as an estimate of off-roadway use.

	FY 86	FY 87	FY 88	FY 89	FY 90
Gallons of gasoline consumed	430,861,213	445,358,216	437,430,422	443,808,884	443,599,707
Gallons on which tax was refunded in whole	1,291,000	1,170,923	1,071,450	1,260,750	1,371,132
Gallons on which tax was refunded 60%	20,165,000	18,672,541	17,505,000	18,074,430	17,921,875
Net collections *	$ 60,481,888	$ 67,631,602	$ 80,889,296	$ 83,951,441	$ 87,893,465

* Note: FY 90 collections include $4,279,437 in storage tank cleanup fees.

Gasoline Dealers Refund Permit

Any person selling gasoline on which a refund may be claimed must obtain a gasoline dealers refund permit. A nontransferable license shall be issued and be effective until canceled or suspended by the department. The $3 fee was eliminated as of July 1, 1989.



	FY 86	FY 87	FY 88	FY 89
Number of permits	549	503	484	500
Permit collections	$ 100	$ 4	$ 994	$ 9

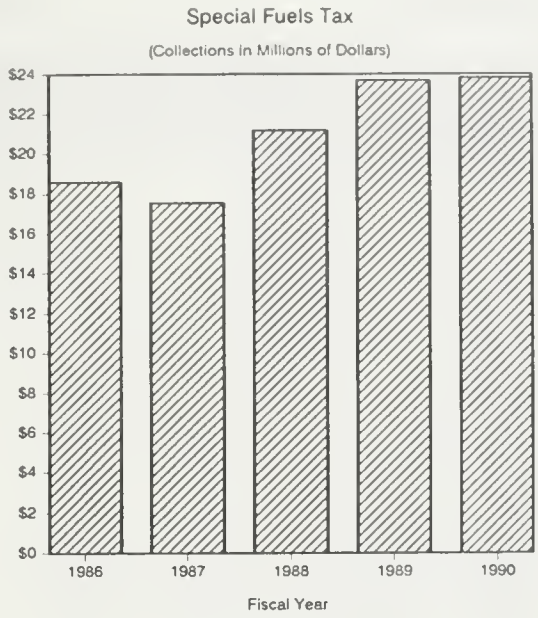
Gasohol Production and Tax Incentive

During fiscal years 1979-1983, gasohol in Montana was taxed at a reduced rate. Effective July 1, 1983, alcohol distributors were eligible for a 70¢ per gallon of fuel alcohol incentive. On April 1,1987 the incentive fell to 30¢ a gallon and will remain in effect until June 30, 1993. State law allows payments to producers only if the alcohol is distilled in Montana from Montana agricultural products.

	FY 86	FY 87	FY 88	FY 89	FY 90
Number of gallons of gasohol sold	15,315,270	3,279,740	1,541,690	85,850	180,150
Incentive payments	$ 925,905	$ 319,716	$ 235,154	$ 55,595	$ 361,016

Special Fuel Tax

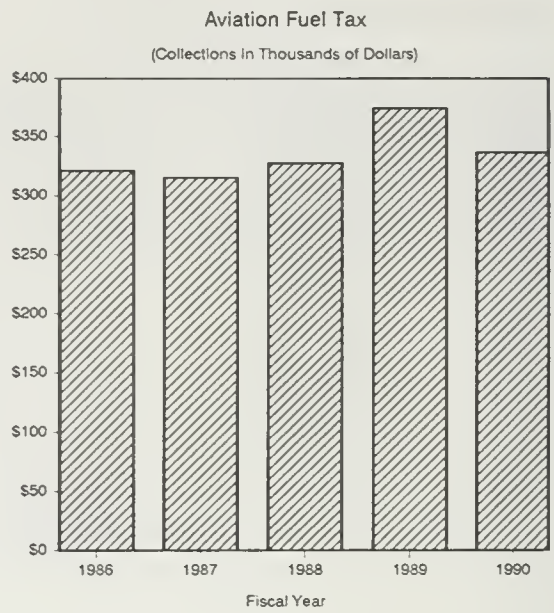
A tax of 20¢ per gallon is imposed on all diesel fuel (or other volatile liquid, except liquid petroleum gas, of less than 46 API gravity test consumed in the state) sold for use on the state's roads or used on public construction projects. This tax is refundable if the fuel is used for off-highway purposes or private construction projects. Collections are deposited in the Highway Earmarked Account.



	FY 86	FY 87	FY 88	FY 89	FY 90
Gallons of diesel consumed	110,484,153	109,504,250	101,644,190	118,511,950	119,107,740
Tax rate per gallon	$ .17	$ .20	$ .20	$ .20	$ .20
Gallons on which tax was refunded	2,932,959	3,330,588	3,793,460	4,969,472	5,107,210
Net collections including penalties and interest	$ 18,576,576	$ 17,541,396	$ 21,185,520	$ 23,702,390	$ 23,821,548

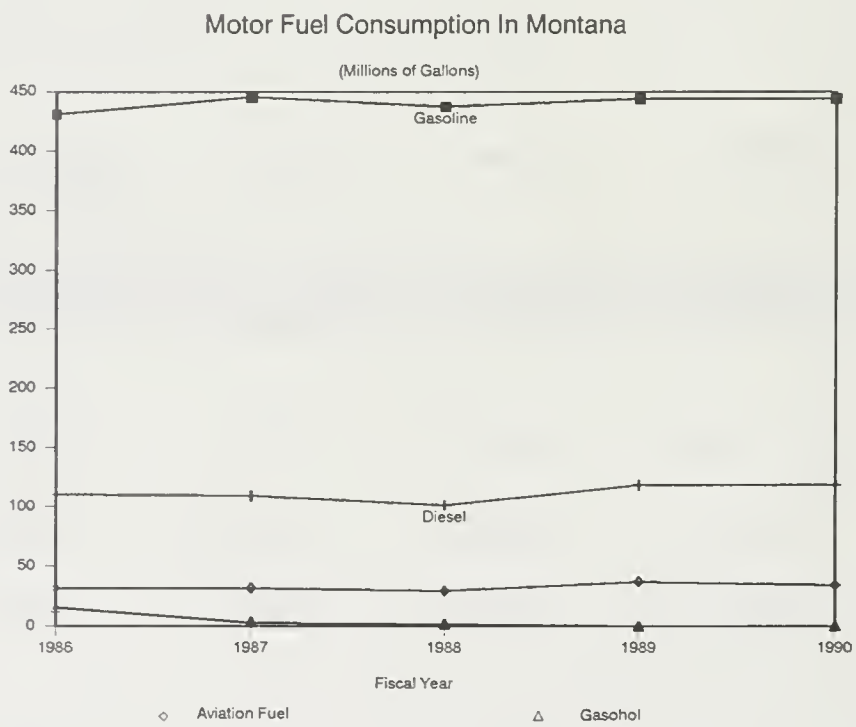
Aviation Fuel Tax

A tax of 1¢ per gallon is imposed on aviation gasoline imported for sale, use or distribution in the state. The tax is collected by the distributor and remitted monthly to the Department. The taxes collected are used to fund the state's aeronautic program.



Aviation Fuel Tax Collections

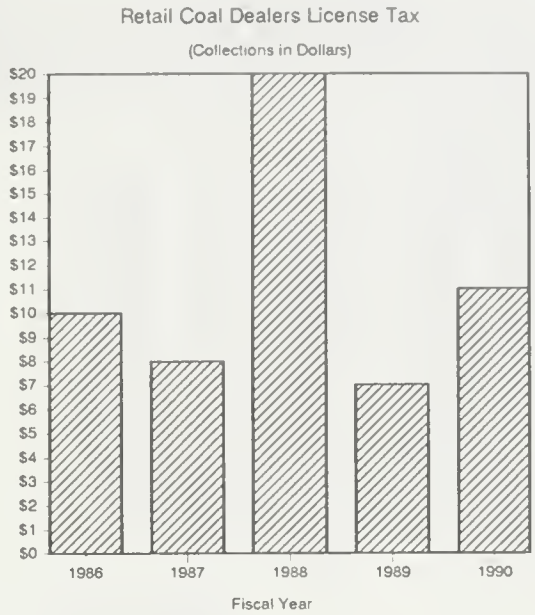
FY 86	FY 87	FY 88	FY 89	FY 90
$320,791	$315,058	$327,252	$374,046	$336,530



VI. OTHER TAXES

Retail Coal Dealers License Tax

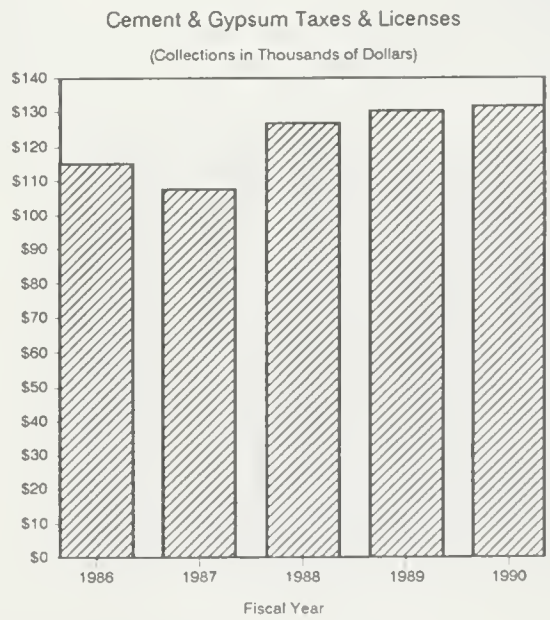
People importing coal for sale in the state must pay a license tax of 5¢ per ton. The tax is collected quarterly and is deposited in the General Fund.



	FY 86	FY 87	FY 88	FY89	FY90
Number of retailers	1	1	3	1	1
Number of tons of coal sold	200	133	392	148	146
Total tax paid (including penalty and interest)	$ 10	$ 8	$ 20	$ 7	$ 11

Cement and Gypsum Taxes and Licenses

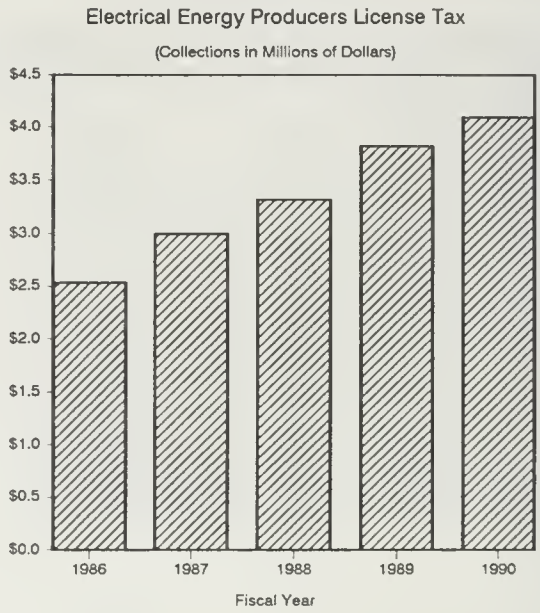
Producers of cement and cement products are required to pay a license tax of 22¢ per ton. Gypsum and gypsum products are taxed at 5¢ per ton. Individuals importing cement and gypsum for sale in Montana must pay 22¢ and 5¢ respectively for every ton that has not been paid for under any other law. All cement and gypsum collections are deposited to the credit of the General Fund.



	FY 86	FY 87	FY 88	FY89	FY90
Number of producers or retailers	17	16	11	9	7
Number of tons of cement and gypsum	568,120	526,278	573,149	592,726	599,150
Total tax paid (including penalty and interest)	$115,057	$107,519	$126,650	$130,406	$131,592

Electricity and Electrical Energy License Tax

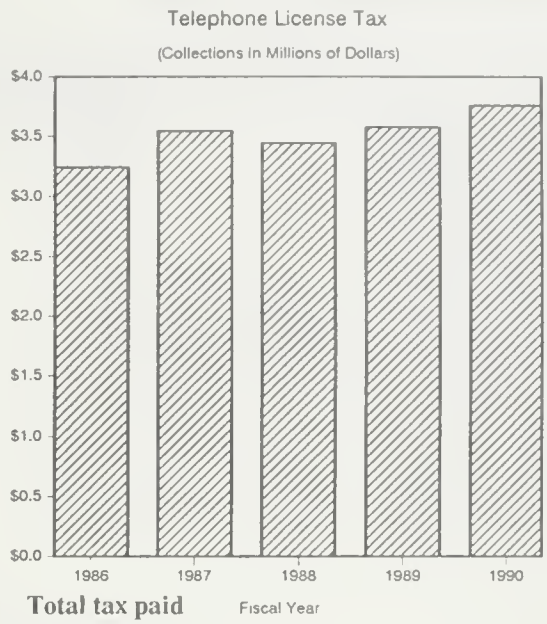
A quarterly tax is imposed on any business in the state engaged in the generation of electrical energy. The tax is $.0002 per kilowatt hour of electrical energy generated, manufactured or produced. Electric energy producers license tax collections are deposited in the General Fund.



	Number of electrical energy generators	Kilowatt hours generated	Total tax paid (including penalty and interest)
FY 86	7	14,538,495,907	$ 2,530,403
FY 87	7	17,077,962,313	2,991,861
FY 88	7	18,006,992,578	3,311,082
FY 89	7	20,514,374,579	3,815,964
FY 90	7	21,849,722,787	4,100,543

Telephone Company License Tax

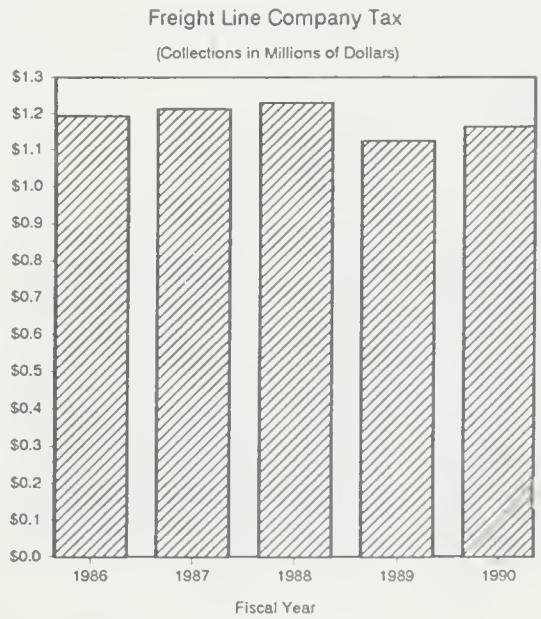
All gross income, in excess of $250 per quarter, derived from any telephone business (including the transmission of messages over telephone lines or microwave electronic equipment) in Montana is subject to a license tax. Persons conducting such a business in the state pay a tax of 1.725% of gross income in excess of $250 per quarter. License taxes collected are deposited in the General Fund.



	Number of Accounts	Total Gross Income	Total tax paid (including penalty and interest)
FY 86	10	$ 187,906,338	$ 3,243,935
FY 87	15	193,059,355	3,546,256
FY 88	10	202,073,235	3,450,499
FY 89	11	204,088,062	3,580,073
FY 90	21	215,141,632	3,760,038

Freight Line Company Tax

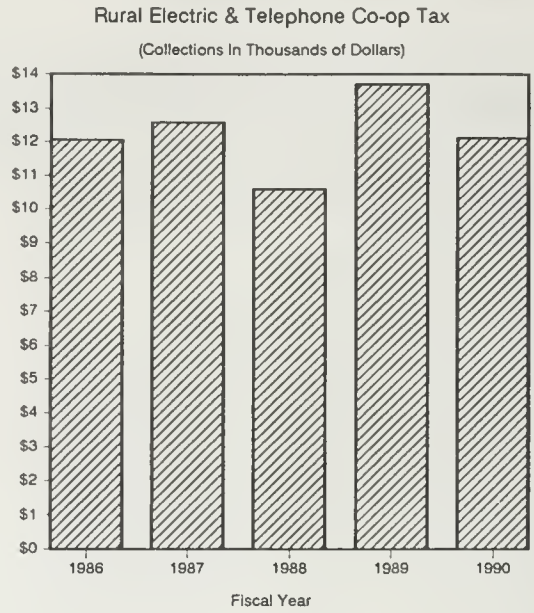
Freight line operations in Montana are subject to a tax of 5 1/2% of total gross earnings derived from business in the state. Freight line company license tax collections are deposited in the General Fund.



	Number of Accounts	Total Gross Income	Total tax paid (including penalty and interest)
FY 86	45	$ 21,727,562	$ 1,195,066
FY 87	16	22,040,918	1,212,219
FY 88	16	22,463,447	1,229,618
FY 89	13	20,420,756	1,125,739
FY 90	14	21,261,368	1,166,312

Rural Electric Telephone Co-op Tax

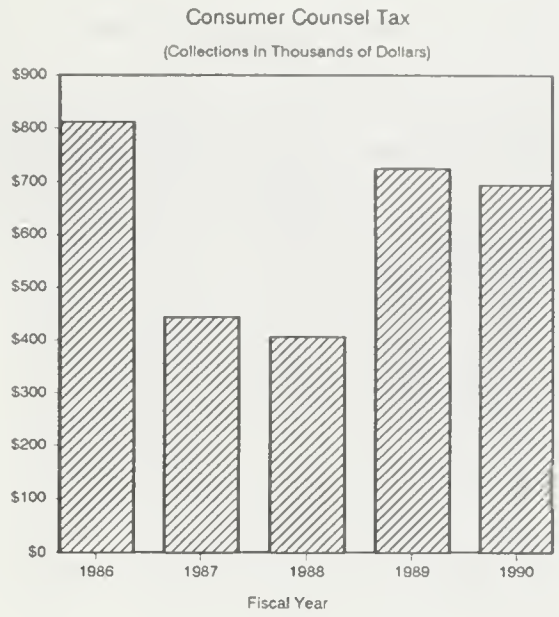
Electric and telephone cooperatives are subject to a license tax of $10 for every 100 people they serve within the state. They are exempt from all other excise or income taxes. Collections are deposited in the state's General Fund.



	FY 86	FY 87	FY 88	FY89	FY 90
Number of co-operatives	40	42	42	42	40
Total tax paid (including penalty and interest)	$ 12,057	$ 12,589	$ 10,597	$ 13,723	$ 12,127

Consumer Counsel Tax

All companies providing services which are regulated by the Public Service Commission are subject to a quarterly Consumer Counsel Tax on gross operating revenue. The tax rate is set annually for the succeeding fiscal year to cover appropriations to the office of the consumer counsel. All collections are deposited in an Earmarked Revenue Fund.

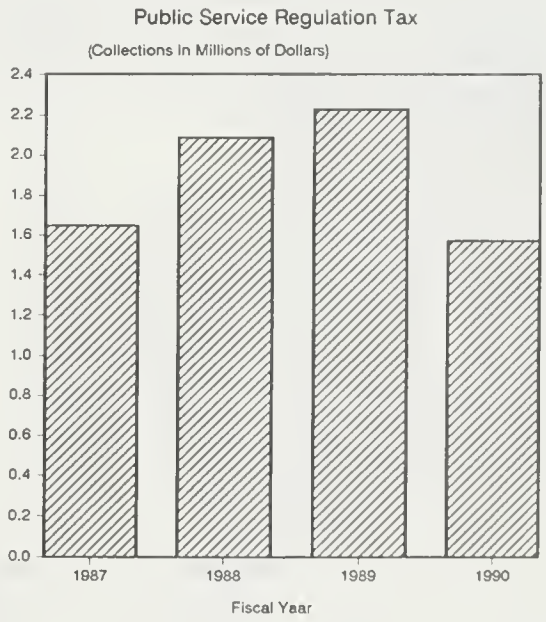


Consumer Counsel Tax Collections

FY 86	FY 87	FY 88	FY 89	FY 90
$811,769	$444,816	$407,471	$723,724	$693,334

Department of Public Service Regulation Tax

All companies providing services which are regulated by the Public Service Commission are subject to a quarterly tax on gross revenues excluding revenues from sales to other regulated companies for resale. The tax rate is set annually for the succeeding fiscal year. All collections are deposited to the general fund.

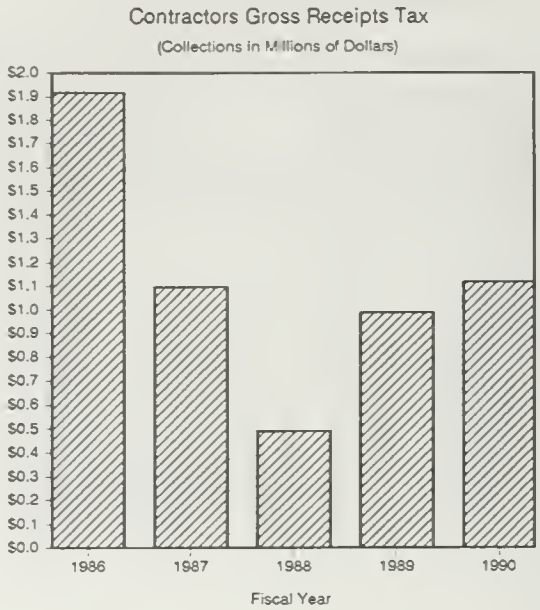


Public Service Regulation Tax

FY 87	FY 88	FY 89	FY 90
$1,649,293	$2,085,218	$2,224,352	$1,571,595

Public Contractor's Gross Receipts Tax

Prime contractors and all levels of subcontractors must pay a tax amounting to 1 percent of all public contracts over $5,000. Contractors can obtain part or all of the tax back by requesting refunds for personal property taxes paid on assets used in their contracting business and by claiming credit on their individual Montana income tax return or Montana Corporation License Tax return. Revenues are deposited to the credit of the General Fund.

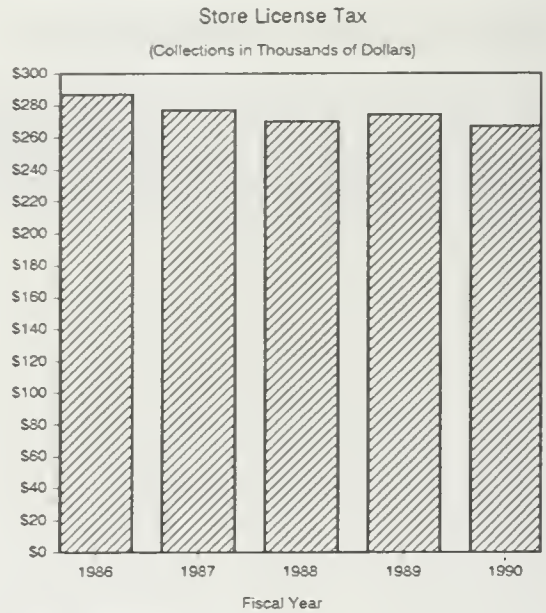


Public Contractor's Gross Receipts Tax Collections

FY 86	FY 87	FY 88	FY 89	FY90
$1,916,303	$1,094,458	$488,446	$987,887	$1,118,458

Store License Tax

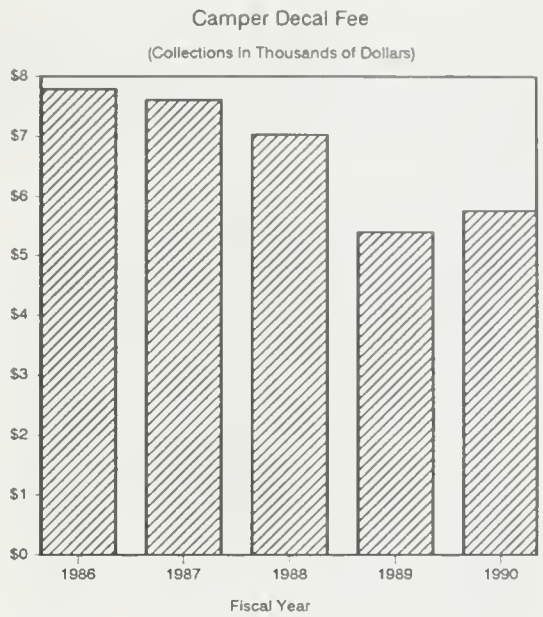
The Store License Tax applies to retail stores or mercantile establishments. The tax per store depends on annual gross receipts and the number of stores in the chain in Montana. Stores having receipts in excess of $350,000 pay taxes that range from $11 to $206. Smaller establishments pay between $11 and $44.50. The tax for a wholesale store is $43.50. Collections are deposited in the General Fund.



	Number of wholesale stores	Number of retail stores	Total tax paid (including penalty and interest)
FY 86	1,106	11,920	$ 286,823
FY 87	1,005	11,834	276,937
FY 88	1,066	11,430	270,026
FY 89	1,021	11,057	274,246
FY 90	754	11,063	266,688

Camper Certificate and Decal

Camper owners in Montana pay a yearly decal fee of $1. This tax insures the payment of a fee in lieu of property tax on campers. Camper Decal collections are deposited in the General Fund.

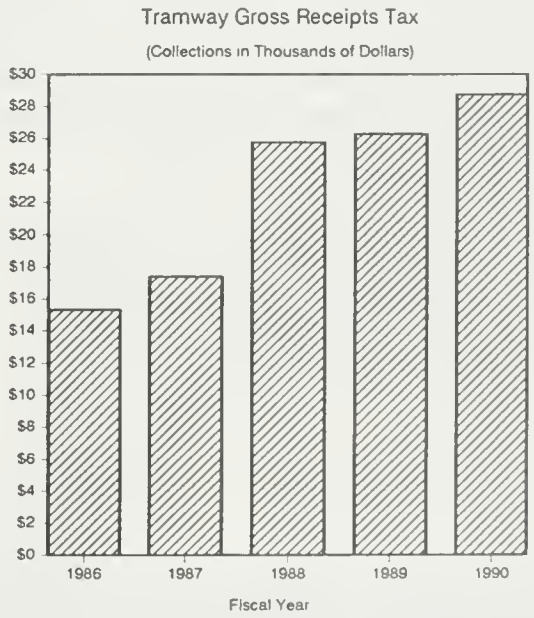


Camper Decal Collections

FY 86	FY 87	FY 88	FY 89	FY 90
$ 7,787	$ 7,615	$ 7,042	$ 5,397	$ 5,755

Tramway Gross Receipts Tax

An assessment of 1/4 of 1% of the gross receipts of all passenger tramways operated in Montana is imposed by the Department of Administration. A minimum of $100 is collected annually from the owners of passenger tramway systems. The tax is collected by the Department of Revenue and deposited in the Special Revenue Fund.

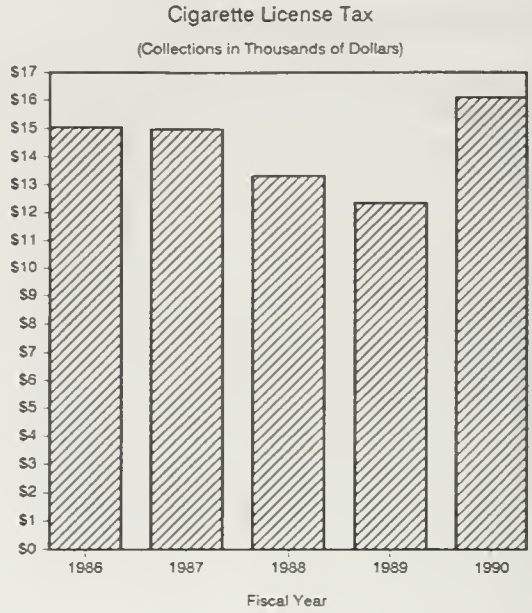


Tramway Gross Receipt Collections

FY 86	FY 87	FY 88	FY 89	FY 90
$ 15,333	$ 17,373	$ 25,742	$ 26,273	$ 28,755

Cigarette Wholesale and Retailer License

A tax is imposed on cigarette dealers in Montana. Wholesalers, subjobbers and vendors (possessing 10 or more machines) pay an annual license fee of $50. Retailers and vendors (possessing 9 or less machines) pay an annual license fee of $5.



	Number of licenses	Total fees paid
FY 86	2,424	$ 15,035
FY 87	2,260	14,975
FY 88	2,154	13,325
FY 89	1,760	12,317
FY 90	2,128	16,095

Cigarette Sales Tax

Cigarette wholesalers in the state pay a tax of 18¢ per package of 20 cigarettes. The tax is included in the retail price of the cigarettes. A tax insignia must be affixed to each package within 72 hours after receipt by the distributor or dealer. Wholesalers and dealers are entitled to purchase insignias at face value less the following percentages which are allowed to defray costs of affixing insignias and pre-collecting the tax on behalf of the State of Montana:

1) 6% for up to 2,580 cartons purchased in any calendar month;
2) 4% for any portion of the next 2,580 cartons purchased in any calendar month; and
3) 3% for purchases in excess of 5,160 cartons in any calendar month.

All money collected from the Cigarette Sales Tax is deposited in the Long-Range Building Program Fund. Prior to November 1, 1989, 79.75% of the deposits were allocated to the Debt Service Fund Type and 20.25 went to the Capital Projects Fund Type. After November 1,1989, 70.89% of the deposits are allocated to the Debt Service Fund Type and 29.11% goes to the Capital Projects Fund Type.

Cigarette Sales Tax Collections

FY 86	FY 87	FY 88	FY 89	FY 90
$12,469,883	$11,895,275	$11,278,326	$11,113,087	$11,567,081

Tobacco Products Tax

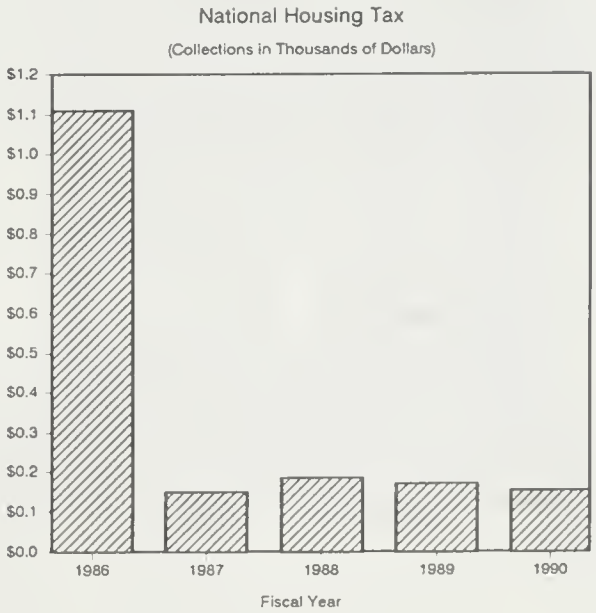
All tobacco products, excluding cigarettes, are subject to a tax of 12 1/2% of their wholesale price. The tax is collected from the wholesaler less a 5% defrayment for collection and administrative expenses. Collections are deposited in the Long-Range Building Program Debt Service Fund.

Tobacco Products Tax Collections

FY 86	FY 87	FY 88	FY 89	FY 90
$669,932	$720,332	$773,440	$802,615	$893,111

National Housing Tax

The Department of Revenue is authorized to request payments in lieu of taxes, from the United States, for providing services for federal projects. The amount of payment is based on the estimated cost to the state of providing the services. All payments received are deposited in the University Millage Special Revenue Account.



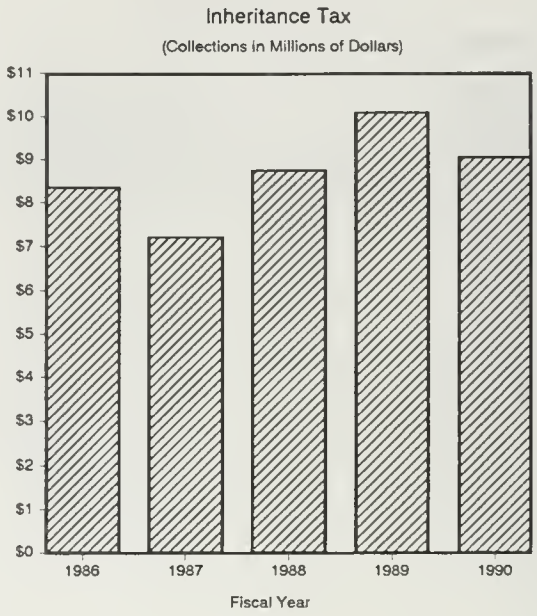
National Housing Tax

FY 86	FY 87	FY 88	FY 89	FY 90
$1,109	$150	$184	$170	$153

Inheritance Tax

An inheritance or succession tax is paid by the recipient of any descendent's property or interest within Montana. Surviving spouses and children are 100% exempt from the tax (effective 1/1/79 and 1/1/81 respectively).The Inheritance Tax applies to non-residents if the transferred property is real and is located in Montana. Rates of taxation range from 2% to 8% of the clear market value if the inheritance is under $25,000. The rate depends on the relationship of the beneficiary to the decedent. Tax rates are higher on amounts transferred in excess of $25,000.

In addition to the inheritance tax, an estate tax is imposed upon the transfer of any estate subject to federal estate tax. The estate tax is equal in amount to the maximum tax credit allowable for state death taxes against the federal estate tax less any inheritance tax paid. Proceeds collected under the inheritance tax are deposited in the General Fund.



Total Inheritance Taxes Paid

FY 86	FY 87	FY 88	FY 89	FY 90
$8,364,764	$7,212,092	$8,745,457	$10,091,548	$9,049,129

Accommodations Tax

A tax is imposed on users of overnight lodging facilities. This tax is 4% of the accommodation charge and is collected by the owner or operator of the facility. The tax went into effect July 1, 1987.

Net collections (after adminnistrative costs are paid) from the Accommodation Tax are transferred to a special revenue fund for state and tourism promotion. The monies are then distributed as follows: 1% goes to the Montana historical society, 2.5% goes to the university system for the Montana travel research program. Of the balance, 75% goes to the Department of Commerce for its direct use and the rest goes to various regional nonprofit tourism corporations unless that particular city-county area collects in excess of $140,000 in proceeds annually. In this instance, half of the amount available for distribution to the nonprofit tourism corporation would instead go to a nonprofit convention and visitors bureau in that city-county region.

FY 88	FY 89	FY 90
$3,372,658	$5,017,693	$5,488,764

Dangerous Drug Tax

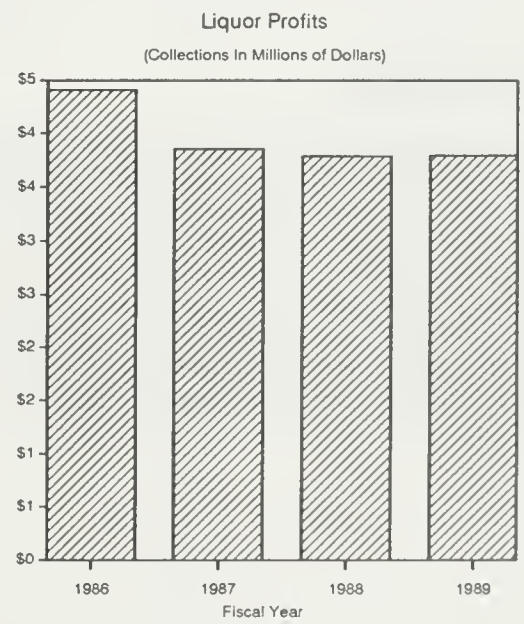
A tax is imposed on the possession and storage of dangerous drugs. This tax is 10% of the assessed market value of the drugs or a specified rate whichever is greater. In addition, a 5% charge is imposed to offset the costs of administration. The Department of Revenue allocates 33% of Drug Tax collections to the Department of Family Services for youth evaluation and chemical abuse programs. Of the remaining revenues, 50% goes to the Department of Justice to be used for grants to youth court chemical abuse assessments and the detention of youth offenders, and 50% goes to local law enforcement involved in the seizure.

FY 88	FY 89	FY 90
$46,768	$14,071	($29,860)

VII. LIQUOR TAXES AND PROFIT FROM STATE LIQUOR STORES

Nontax Collections

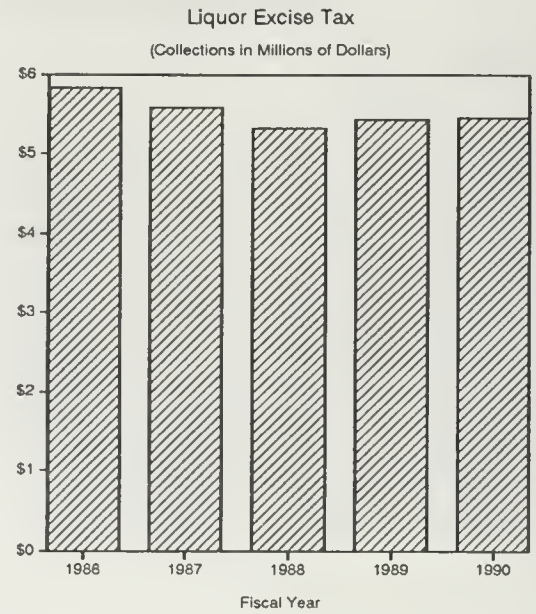
After July 1, 1974, All-Beverage Licenses issued in cities of 10,000 or more population are subject to a one-time fee of $20,000 (not applicable to transfer or renewal of licenses prior to that date). In cities of 10,000 population or larger, an annual renewal fee of $800 is charged. Smaller cities and towns require lower fees. The number of licenses available in any given area depends on the population.Nationally chartered veterans organizations, airlines, railroads,resorts and caterers pay specific fees different than those collected for other liquor licenses. Liquor license fees are deposited in the General Fund. Profits earned from the sale of liquor by the Department are also deposited in the General Fund. Liquor profits are determined by subtracting operating expenses, discounts and taxes from gross sales.



	FY 86	FY 87	FY 88	FY 89	FY 90
Liquor license fee collections	$1,547,927	$1,540,138	$1,610,907	$1,511,520	$1,661,818
Liquor Profits	$4,408,188	$3,850,811	$3,785,922	$3,789,483	N/A

Liquor Excise Tax

The Department of Revenue collects an excise tax of 16% of the retail selling price on all liquor sold by the state. Payment of the tax must not be later than the last day of the month immediately following the close of each quarter period. Collections are deposited with the State Treasurer, to the credit of the General Fund.

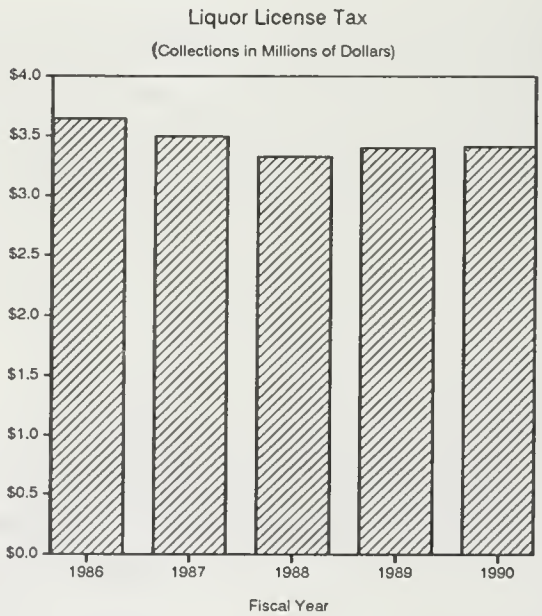


Liquor Excise Tax Collections

FY 86	FY 87	FY 88	FY 89	FY 90
$5,833,106	$5,589,174	$5,322,934	$5,438,423	$5,458,345

Liquor License Tax

A license tax, amounting to 10% of the retail selling price of all liquor sold by the state is levied in Montana. The license tax is in addition to the liquor excise tax. The Department of Revenue allocates 30% of Liquor License Tax collections to county governments for distribution to incorporated cities and towns. An additional four and one-half percent is allocated to counties for county purposes. The remaining revenues collected from the Liquor License Tax are deposited in the State Special Revenue Fund to the credit of the Department of Institutions for treatment, rehabilitation and prevention of alcoholism. (Figure 4).

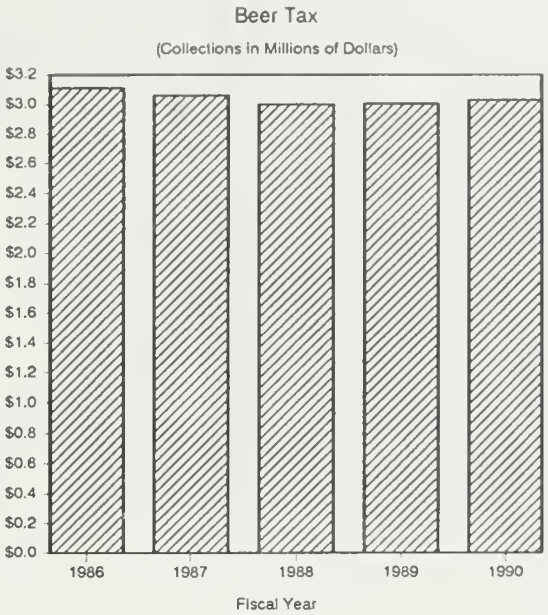


Liquor License Tax Collections

FY 86	FY 87	FY 88	FY 89	FY 90
$3,645,692	$3,490,356	$3,323,773	$3,399,014	$3,405,267

Beer Tax

In addition to the annual license tax, a monthly tax of $4.30 per barrel of thirty-one gallons is imposed on beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in this state or imported from outside. All revenue received from taxes on beer over and above $2.80 per 31 gallons is deposited to the credit of the Incorporated Cities and Towns Beer Tax Account in the State Special Revenue Fund. All funds received by cities and towns are expended for purposes such as law enforcement, maintenance of transportation systems, and public health. One dollar collected on every 31 gallons of beer is deposited in the Special Revenue Fund to the credit of the Department of Institutions for treatment, rehabilitation, and prevention of alcoholism. The remaining balance of revenue collections is deposited in the General Fund (Figure 5).



Beer Tax Collections

FY 86	FY 87	FY 88	FY 89	FY 90
$3,105,743	$3,060,956	$2,997,015	$3,000,273	$3,028,991

Figure 4. Liquor License Tax Allocation

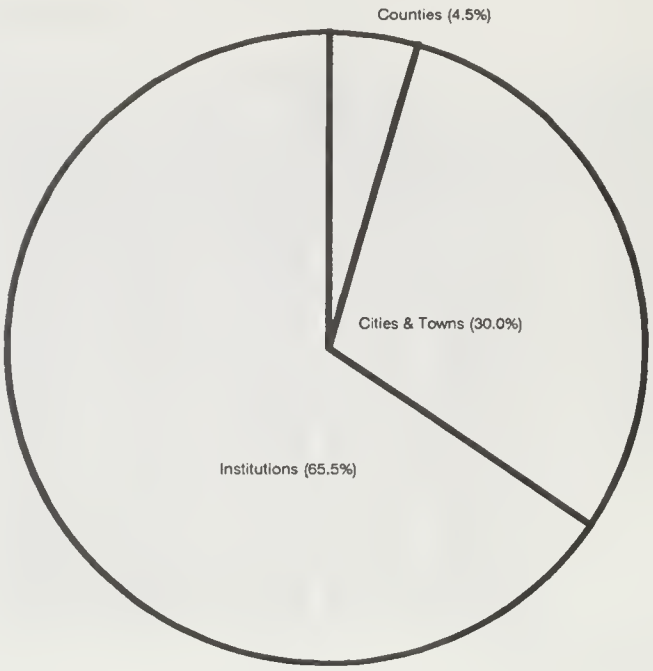


Figure 5. Beer Tax Allocation

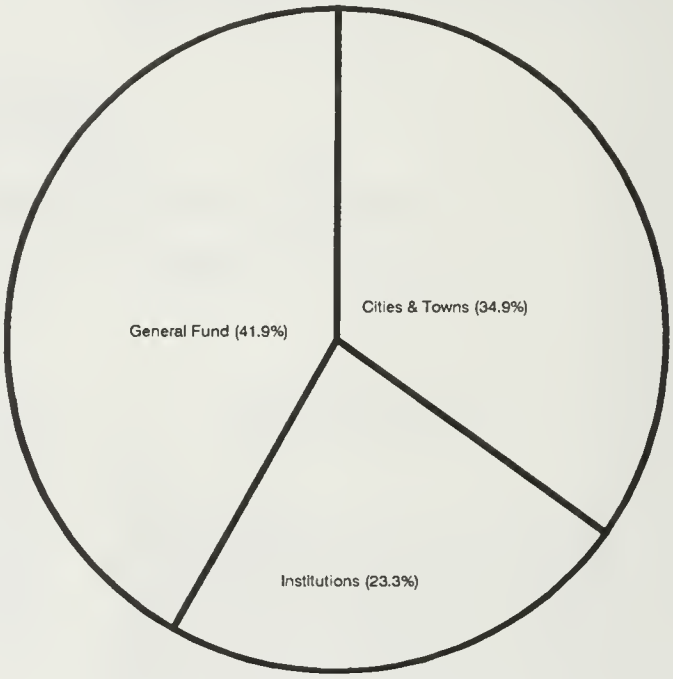


Figure 6. Table Wine Tax Allocation

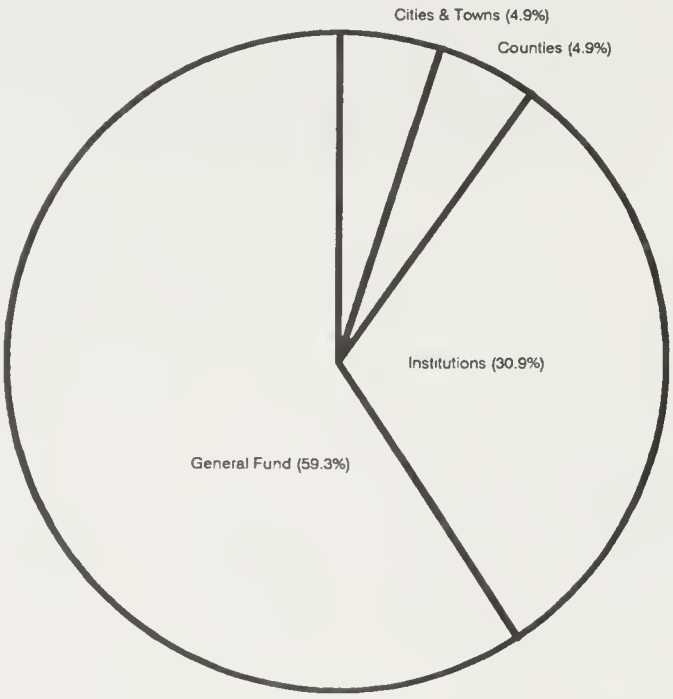
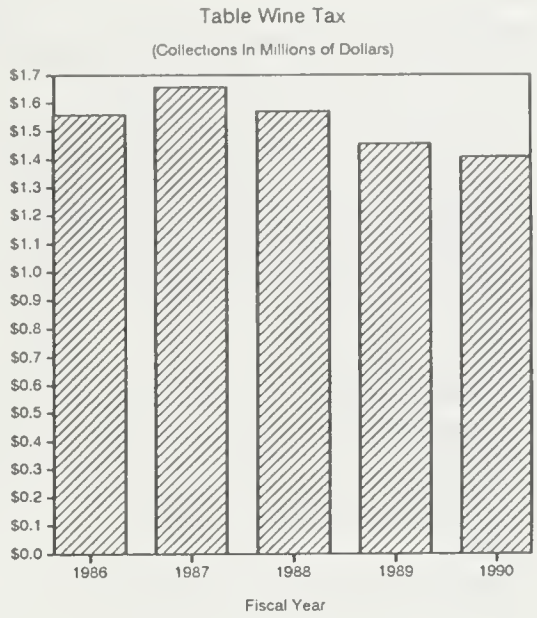


Table Wine Tax

A tax of 27¢ per liter is levied on table wine imported by any table wine distributor or the Department of Revenue. The revenues collected from the tax are deposited 59.26% to the General Fund, 4.93% to counties, 4.93% to cities and towns, and 30.89% to the Department of Institutions for treatment, rehabilitation and prevention of alcoholism (Figure 6).



	FY 86	FY 87	FY 88	FY 89	FY 90
Table Wine Tax collections from the Department	$ 88,817	$ 78,260	$ 57,816	$ 48,944	$ 37,946
Table Wine Tax collections from distributors	$ 1,469,538	$ 1,579,522	$ 1,511,324	$ 1,403,907	$ 1,365,849
Total	$ 1,558,355	$ 1,657,782	$ 1,569,140	$ 1,452,851	$ 1,403,795

VIII. PROPERTY TAX

The Department's Role

Although property taxes are 95% local taxes, the Property Assessment Division is responsible for insuring that all property in the state is treated fairly. The Division's duties include the appraisal, assessment, and equalization of the value of all property in the state for the purpose of taxation.

Most real estate and improvements are assessed by the classification and appraisal office in each county. The county assessor is responsible for appraising most personal property. The rate of tax on the various classes of property and the establishment of the actual classes is a function of the Legislature.

Property that is single and continuous and is in more than one county (such as railways, telephone lines, powerlines and pipelines) is centrally assessed by the Property Assessment Division. The valuation is apportioned to counties and other jurisdictions on a mileage basis or other basis judged to be "reasonable and proper."

In 1975, the Legislature required the Department of Revenue to administer and supervise a program for the revaluation every five years of all taxable property within the state. Revaluations (more commonly called reappraisal cycles) are designed to insure that all property is taxed on current structural and market information. Montana's second statewide reappraisal was completed in 1985. The new reappraisal values were first used for the 1986 tax year. The state's third reappraisal is scheduled to be completed by December 31, 1992.

Calculation and Distribution of Property Taxes

Property tax liability is determined based on the market value of the property, the statutory tax rate for the class of property that it belongs to, and the mill levy in the jurisdiction in which the property is located. Property tax liability is calculated in the following way:

Market Value x Statutory Tax Rate = Taxable Value
Taxable Value x Mill Levy = Property Tax Liability

The statutory tax rate is determined by classifying the property into one of seventeen property classifications.

Following is an example of a property tax liability computation for a home using the actual 1989-90 mill levy for Billings, Montana. A mill is a tenth of a cent, so a levy of 344.25 translates to $344.25 per $1000 of taxable valuation.

Assessed value (market value)	$	80,000
Classification (class 4 = 3.86%)	x	.0386
Taxable Value	$	3,088
Mill Levy(344.25 mills)	x	.34425
Property tax liability	$	1,063

Property tax revenue is collected by county treasurers and is distributed based on relative mill levies. The Montana property tax dollar in 1989 and 1990 was distributed as follows:

	Tax Year 1989	Tax Year 1990
Schools, including 40 mills state equalization	$ .56	$ .58
Counties	.22	.20
Cities and Towns	.13	.13
State (universities)	.02	.02
Other	.07	.07

Summary of Significant Property Tax Changes by the 1989 Legislature

Property taxation was altered significantly during the 1989 regular and special legislative sessions.

HB703, passed during the 1989 regular legislative session, revised the annual sales/assessment ratio procedures and reappraisal program originally established in HB436 of the 1987 session.

Under HB703 the Department was to divide the state into as many as 100 residential property areas, and 20 commercial property areas. These areas were to be as economically, demographically, and geographically similar as possible. In addition, each area was to contain a sufficient number of actual sales to make the sales/assessment ratio study within the area statistically valid. To meet these criteria, the state was divided into 47 residential and 8 commercial property areas.

Sales and appraisal data for three preceding years were then used in sales/assessment ratio studies to produce the percentage changes required to adjust appraised values to market values. Study results showed that adjustments to residential property would range from a 32 percent increase in value to a 14 percent decrease. Adjustments to commercial property ranged from a 3 percent increase to a 21 percent decrease.

Formal appeals contesting the procedures and methods mandated by HB703 resulted in a state Supreme Court ruling stating that "...the application of the Department's 1990 stratified sales assessment ratio study offends state constitutional principles." However, the Court delayed the effective date of its order to December 31, 1990, except for properties with appeals, allowing the adjusted values to remain in effect for the 1990 tax year. This gives the Legislature the opportunity to address the contested issues during the 1991 legislative session.

Two bills enacted during the 1989 Special Legislative Session significantly change property taxation in Montana.

HB20, combined business personal property in Classes 8, 9, and 10 into a single class (Class 8), and reduced taxable valuation rates from 11, 13, and 16 percent to a uniform 9 percent. Revenue reductions experienced by local governments were to be reimbursed out of the state general fund. The impact of this bill was to reduce state taxable valuation $56 million, and taxes an estimated $17 million.

HB28, the school equalization and funding bill, made several changes to property taxes. First, local school district levies were exempted from the provisions of I-105 that limited property taxes to their 1986 level. Second, county basic levies for education were increased from 45 to 55 mills, and a statewide equalization levy of 40 mills was implemented. Finally, HB28 removed the net and gross valuation of oil, natural gas, and coal production from the property tax base. The impact of removing these items from property taxation was to reduce the taxable value of the state $322 million. Lost property taxes were replaced with flat rate gross proceeds and local government severance taxes.

Classification of Property for Purposes of Taxation

Montana law requires that all property except agricultural land and mines be assessed at 100 percent of market value.

The market value of all motor trucks, agricultural equipment, and vehicles of all kinds, is the average wholesale value (loan value in the case of agricultural machinery and equipment) shown in national appraisal guides and manuals or the value of the vehicle before reconditioning and profit margin. Market value for most other property is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.

The table below outlines Montana's 1990 property tax classifications and provides **taxable value rates** as percentages of market value:

1990 Classification of Taxable Property in Montana, with Taxable Value rates as Percentages of Market Value

Class 1: (15-6-131 MCA)	**100%** of net proceeds after deducting specified expenses a) The annual net proceeds sold during the taxable year by all **mines except coal and metal mines**.
Class 2: (15-6-132 MCA)	3% of gross proceeds a) The annual gross proceeds of **metal mines.**
Class 3: (15-6-133 MCA)	30% of productive capacity a) All **agricultural land.**
Class 4: (15-6-134 MCA)	3.86% of market value a) All **land** except that specifically included in another class. b) All **improvements** (including buildings) except those specifically included in another class. **3.86%** or market value multiplied by a percentage figure based on income. c) The first $80,000 of the market value of any improvement (including buildings) on real property and five adjoining acres, and occupied for at least 10 months a year as the primary residence of any one whose total income is not more than $10,000 ($12,000 for a married couple).* 1.93% of market value d) All **golf courses**,including land and improvements, that consist of at least nine holes and not less than 3,000 lineal yards.

* Class 4c property is taxable at 3.86% of assessed value times the following percentage schedule based on annual income:

Single Person adjusted gross income			Married Couple adjusted gross income			Percentage multiplier
$ 0	to	$ 1,144	$ 0	to	$ 1,372	0
1,145	to	2,287	1,373	to	2,745	10
2,288	to	3,431	2,746	to	4,117	20
3,432	to	4,574	4,118	to	5,489	30
4,575	to	5,718	5,490	to	6,862	40
5,719	to	6,862	6,863	to	8,234	50
6,863	to	8,005	8,235	to	9,606	60
8,006	to	9,149	9,607	to	10,979	70
9,150	to	10,293	10,980	to	12,351	80
10,294	to	11,436	12,352	to	13,723	90

Class 5 (15-6-135 MCA)

3% of market value.

a) All property used and owned by **Cooperative Rural Electrical and Cooperative Rural Telephone** associations organized under the laws of Montana, except property owned by cooperative organizations referred to in Class 7d.
b) Air and water **pollution control equipment**.
c) **Property that meets the requirements for "New Industry"**.
d) Any personal or real property used primarily in the production of **gasohol** during construction and for the first three years of its operation.
e) All land, improvements, and personal property owned and actively used by a research and development company.
f) Machinery and equipment used in electrolytic reduction facilities.

Class 6: (15-6-136 MCA)

4% of market value

a) **Livestock**, poultry, bees and other domestic animals, except pets not raised for profit, and the unprocessed products of such animals.
b) Items of personal property intended for **lease** in the ordinary course of business. (Each item must satisfy requirements set forth in this statute).
c) All property owned by cooperative **rural electrical and telephone associations** that serve less than 95% of the consumers or users within the incorporated limits of a city or town.
d) Machinery and equipment used in malting barley facilities.
e) Machinery and equipment used in canola seed oil production facilties meeting requirements set forth in this statute.

Class 7: (15-6-137 MCA)

8% of market value

a) All property used and owned by persons, firms corporations or other organizations that are engaged in the business of furnishing **telephone communications** exclusively to rural areas and cities and towns of 800 persons or less, (the average circuit miles for each station must be more than one mile).
b) Electric transformers, light and power substation machinery, natural gas regulation equipment, meters and compressor station machinery owned by **non-centrally assessed public utilities** and tools used in repair and maintenance of this property.
c) All property owned by cooperative **rural electrical and telephone associations** that serve less than 95% of the consumers or users within the incorporated limits of a city or town.

Class 8: (15-6-138 MCA)

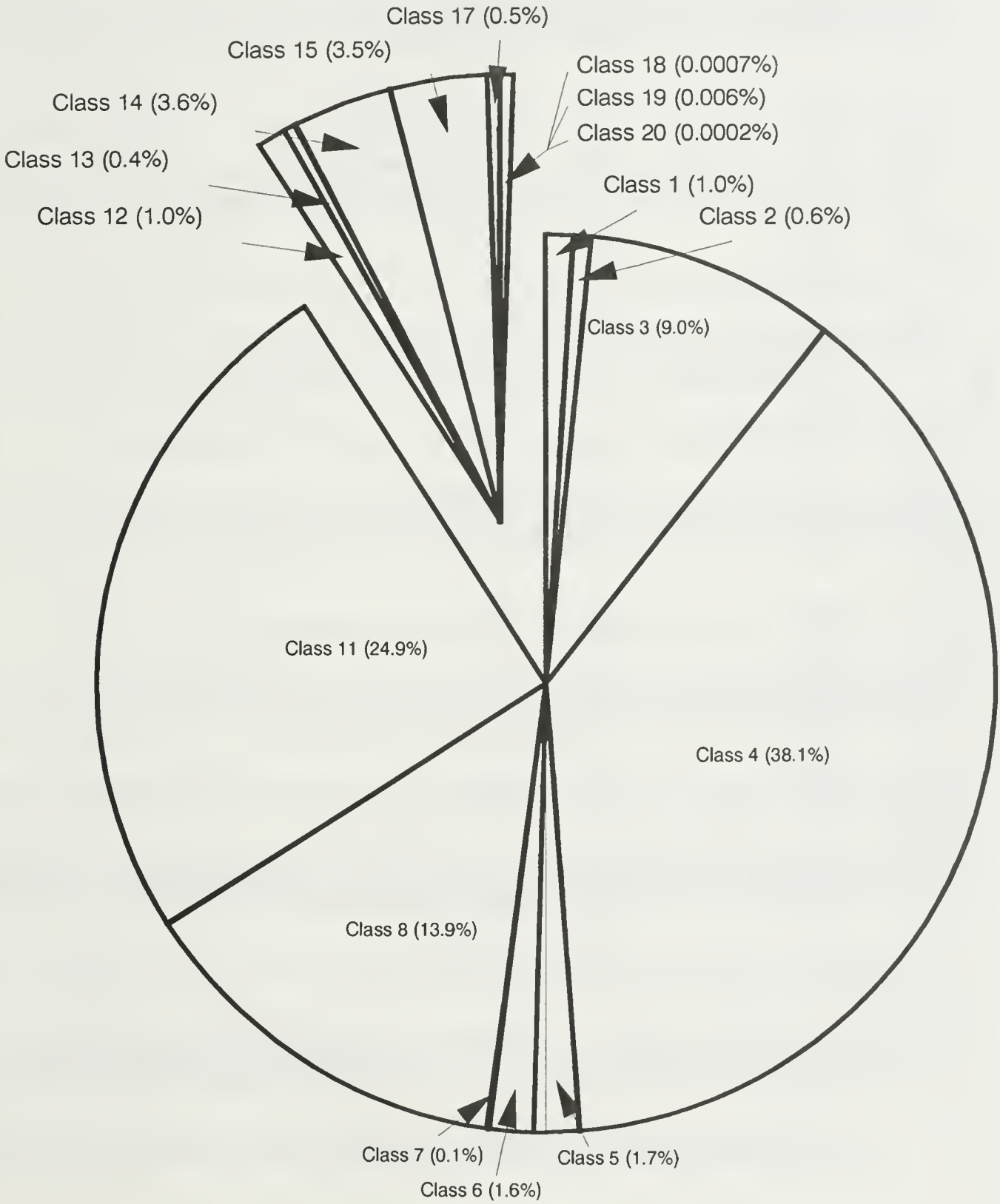
9% of market value

a) All **agricultural implements** and equipment.
b) All **mining and manufacturing machinery**, fixtures, equipment, tools and supplies except those included in Class 5.
c) All **trailers**.
d) All goods and equipment intended for **rent or lease**, except goods and equipment specifically included and taxed in another class.
e) **Buses and Trucks** having a rated capacity of more than 1 ton.
e) All **other machinery** except that specifically included in another class. Examples are construction, logging and ski lift equipment.
f) **Truck Toppers** weighing more than 300 pounds.
g) **Furniture, fixtures and equipment**, except that specifically included in another class used in commercial establishments defined as any hotel, motel, office, petroleum marketing station or service, wholesale, retail or food handling business.
h) **X-ray and medical and dental equipment**.
i) **Citizens' band radios and mobile phones**.
j) **Radio and Television** broadcasting and transmitting equipment.
k) **Theater** projectors and sound equipment.
l) **Cable television** systems.
m) Coal and ore **haulers**.
n) All **other property** not included in any other class in this part, except that property subject to a fee in lieu of property tax.

Class 11: (15-6-141 MCA)	**12%** of market value a) Centrally assessed **electric power companies'** allocations not including rural electric cooperatives. b) Allocations for centrally assessed **natural gas companies** having a major distribution system in Montana. c) **Centrally assessed companies' allocations** except electric power and natural gas companies' property and property specifically included in other classes; examples are telephone communication, airline and railroad transportation company property.
Class 12: (15-6-142 MCA)	**3.86%** of market value a) Trailers and **mobile homes** used as residences, except when held by a dealer or distributor as stock or specifically included in another class. **3.86%** of market value multiplied by a percentage figure based on income and determined from the table established for Class 4c. b) The first $80,000 of the market value of a trailer or mobile home used as the primary residence at least 10 months a year of any person whose total income is not more than $10,000 ($12,000 for a married couple).
Class 13: (15-6-143 MCA)	**3.84%** of the combined appraised value of the standing timber and grazing productivity of the property a) All **timber land** (adjoining land exceeding 15 acres in one ownership that is capable of producing timber in commercial quantity.)
Class 14: (15-6-144 MCA)	**3.088%** of market value a) **All** improvements (including buildings) on land that is eligible for valuation, assessment and taxation as agricultural land; includes one acre of real property beneath the improvements.
Class 15: (15-6-145 MCA)	**12%** of market value (Ceiling)* a) All **railroad** transportation property.
Class 17: (15-6-147 MCA)	**12%** of market value, taxable years 1986 through 1990. Thereafter, **the lesser of 12%** or **the percentage rate for class 15** property without adjustment a) All **airline** transportation property.
Class 18: (15-6-148 MCA)	**30%** of productive value in agricultural use a) **Nonproductive mining claims** valued as if agricultural land.
Class 19: (15-6-149 MCA)	**2%** of market value a) **Nonproductive real property** containing less than 20 acres (rendered nonproductive by land use laws).
Class 20: (15-6-150 MCA)	**3.86%** of market value a) All real and personal property that: 1) is integrally related in a single working unit. 2) is devoted exclusively to the processing of agricultural or timber products. 3) has not been in production for 12 consecutive months or been acquired in a foreclosure or bankruptcy proceeding under specific conditions.

* Tax rate is calculated annually as specified in 15-6-145 MCA.

ANALYSIS OF 1990 TAX BASE



ANALYSIS OF TAXABLE VALUATION 1937-1990

	AGRICULTURAL LAND		ALL OTHER REAL PROPERTY		LIVESTOCK		PERSONAL PROPERTY (EXC LIVESTOCK)		UTILITIES*		NET PROCEEDS**		TOTAL TAXABLE VALUE
	Taxable Value	% of Total	Taxable Value	% of Total	Taxable Value	% of Total	Taxable Value	% of Total	Taxable Value	% of Total	Taxable Value	% of Total	
1937	76,783,816	23.696	89,270,199	27.549	12,564,133	3.877	35,191,470	10.860	98,577,555	30.422	11,651,799	3.596	324,038,972
1938	76,724,826	23.316	89,993,400	27.347	11,662,600	3.544	37,733,542	11.467	96,37[illegible],143	29.287	10,580,869	5.039	329,070,380
1939	74,980,466	23.776	89,903,559	28.508	12,930,379	4.100	37,855,293	12.004	94,025,375	29.815	5,668,209	1.797	315,363,281
1940	72,818,303	22.751	89,847,035	18.073	14,854,878	4.642	40,145,066	12.543	94,406,327	29.497	7,983,404	2.494	320,055,013
1941	72,318,992	21.88	90,215,851	27.30	18,302,595	5.54	42,467,922	12.85	94,647,587	28.64	12,517,086	3.79	330,470,033
1942	72,884,893	21.53	92,121,482	27.21	22,796,841	6.73	46,431,824	13.72	94,813,601	28.00	9,511,973	2.81	338,560,614
1943	73,259,103	21.24	93,355,262	27.07	27,520,985	7.98	43,567,331	12.63	97,647,900	28.32	9,497,672	2.76	344,848,153
1944	74,317,408	21.05	93,934,177	26.60	30,474,820	8.63	44,573,235	12.63	100,456,710	28.46	9,310,090	2.63	353,066,440
1945	75,247,556	20.97	94,562,372	26.37	31,778,428	8.86	47,331,567	13.19	100,961,367	28.14	8,865,860	2.47	358,747,150
1946	76,004,801	20.97	96,727,844	26.68	30,816,523	8.51	49,998,922	13.81	101,851,137	28.08	7,083,926	1.95	362,483,153
1947	76,852,538	20.21	101,196,032	26.59	29,231,099	7.69	62,816,606	16.51	102,783,596	27.02	7,552,967	1.98	380,432,838
1948	78,941,453	18.93	107,114,735	25.67	34,341,227	8.23	76,266,434	18.28	105,675,462	25.33	14,828,099	3.56	417,167,410
1949	79,860,215	17.54	115,798,921	25.43	35,304,307	7.75	93,222,514	20.48	109,904,722	24.14	21,231,574	4.66	455,322,253
1950	79,826,104	17.38	122,840,583	26.74	32,198,751	7.01	97,964,834	21.33	109,842,084	23.92	16,631,611	3.62	459,303,967
1951	80,308,401	16.31	131,097,054	26.62	40,771,441	8.28	110,204,435	22.38	113,428,658	23.04	16,607,002	3.37	492,416,991
1952	80,459,053	15.17	137,368,039	25.89	54,442,912	10.28	120,237,240	22.70	115,790,666	21.84	21,817,893	4.12	530,115,803
1953	81,037,442	15.06	144,043,130	26.75	49,834,734	9.24	129,825,270	24.08	116,787,876	21.68	17,196,519	3.19	538,774,971
1954	81,908,109	14.80	151,388,881	27.37	47,101,898	8.50	134,855,090	24.37	119,700,755	21.63	18,476,218	3.33	553,430,951
1955	83,226,151	14.19	163,442,853	27.87	48,942,895	8.34	139,339,922	23.76	128,166,635	21.86	23,289,390	3.98	586,407,846
1956	84,511,775	13.65	175,428,082	28.33	40,818,419	6.59	148,451,958	23.97	132,120,223	21.34	37,876,662	6.12	619,207,119
1957	86,555,365	13.54	183,794,614	28.73	31,951,427	5.00	150,352,394	23.51	136,240,146	21.30	50,643,272	7.92	639,537,228
1958	87,714,973	13.19	190,286,475	28.64	35,176,121	5.29	156,203,505	23.50	139,585,566	21.01	55,609,288	8.37	664,575,928
1959	88,363,858	13.12	197,711,556	29.38	41,300,463	6.13	158,030,431	23.48	130,458,607	19.38	57,332,200	8.51	673,197,115
1960	90,489,338	13.08	205,859,641	29.75	40,321,719	5.82	164,457,758	23.80	131,747,199	19.05	58,771,025	8.50	691,646,680
1961	90,304,983	13.07	214,338,181	31.03	36,032,390	5.21	161,306,496	23.35	136,517,181	19.77	52,276,652	7.57	690,775,883
1962	90,560,624	13.06	220,683,363	31.84	35,005,750	5.05	159,865,584	23.06	136,798,754	19.73	50,322,403	7.26	693,236,478
1963	100,915,970	13.69	245,516,022	33.31	41,637,811	5.65	162,397,290	22.03	138,789,164	18.83	47,806,833	6.49	737,062,590
1964	105,164,097	13.86	260,323,660	34.31	43,045,183	5.67	166,289,320	21.91	140,212,645	18.48	43,796,094	5.77	758,830,999
1965	105,665,674	13.46	278,075,753	35.42	39,386,241	5.02	175,870,434	22.40	142,316,185	18.13	43,751,208	5.57	785,065,495
1966	105,173,237	12.76	286,821,538	34.78	42,462,269	5.15	182,751,745	22.16	148,251,782	17.99	59,018,341	7.16	824,478,912
1967	105,296,729	12.34	298,932,883	35.02	48,939,928	5.73	190,219,446	22.28	152,488,604	17.87	57,679,262	6.76	853,556,852
1968	106,030,666	12.15	308,301,838	35.34	49,015,580	5.61	207,177,949	23.75	151,166,685	17.33	50,765,200	5.82	872,457,918
1969	106,081,203	11.56	321,777,705	35.09	50,854,543	5.54	210,977,622	23.00	152,023,376	16.59	75,396,505	8.22	917,110,954
1970	106,231,436	11.15	328,762,937	34.51	58,523,015	6.14	219,582,213	23.04	149,293,765	15.68	90,305,424	9.48	952,698,790
1971	107,256,631	11.10	339,208,116	35.11	64,448,106	6.67	227,995,556	23.64	149,933,967	15.52	76,866,075	7.96	965,708,451
1972	110,540,667	11.11	352,091,172	35.38	68,554,060	6.89	246,633,620	24.78	152,485,274	15.33	64,794,333	6.51	995,099,126
1973	113,353,834	10.68	371,669,111	35.01	83,821,904	7.89	267,864,965	25.23	155,307,613	14.63	69,604,224	6.56	1,061,621,651
1974	114,788,164	9.58	405,168,914	33.81	110,064,081	9.18	289,259,197	24.13	163,083,172	13.61	116,146,543	9.69	1,198,510,071
1975	116,071,663	8.59	435,614,953	32.25	79,028,021	5.85	336,382,289	24.90	159,702,076	11.82	223,975,328	16.58	1,350,774,330
1976	114,823,879	8.25	453,666,664	32.59	66,003,878	4.74	341,472,848	24.53	171,762,257	12.34	244,205,602	17.54	1,391,935,128
1977	115,099,683	7.85	483,901,703	32.99	72,460,827	4.94	346,854,736	23.65	182,244,963	12.42	266,181,793	18.15	1,466,674,705
1978	139,424,857	8.89	531,792,142	33.91	43,769,134	2.79	392,151,466	25.01	184,303,839	11.75	276,843,999	17.65	1,568,285,437
1979	139,017,359	8.57	547,192,323	33.74	60,903,474	3.75	407,530,688	25.13	185,902,241	11.46	281,405,885	17.35	1,621,951,970
1980	139,797,414	7.58	578,474,345	31.35	83,900,401	4.55	425,114,755	23.04	210,342,917	11.40	407,379,105	22.08	1,845,008,937
1981	139,801,965	6.92	605,038,594	29.94	33,979,697	1.68	471,738,514	23.35	222,660,703	11.02	547,411,267	27.09	2,020,630,740
1982	140,225,015	6.36	599,615,034	27.20	31,847,801	1.45	352,351,065	15.98	328,288,860	14.89	752,164,369	34.12	2,204,492,144
1983	148,362,972	6.64	612,659,958	27.43	29,977,116	1.34	322,087,626	14.42	378,753,733	16.96	741,544,063	33.20	2,233,385,468
1984	147,314,267	6.32	636,916,015	27.33	28,505,795	1.22	355,136,209	15.24	432,680,282	18.56	730,330,120	31.33	2,330,882,688
1985	147,625,684	6.23	656,702,193	27.71	25,999,341	1.10	356,864,852	15.06	414,670,011	17.50	768,271,263	32.41	2,370,133,344
1986	141,288,692	6.12	671,789,039	29.10	24,741,696	1.07	324,198,820	14.05	441,147,232	19.11	705,063,925	30.55	2,308,229,404
1987	147,665,491	7.38	656,301,039	32.80	22,266,816	1.11	307,864,198	15.39	483,375,298	24.16	383,271,701	19.16	2,000,744,543
1988	147,589,708	7.60	642,318,328	33.06	22,001,578	1.13	285,346,583	14.69	435,379,023	22.41	410,314,576	21.11	1,942,949,796
1989	147,844,159	7.75	647,873,331	33.97	24,050,964	1.26	290,636,869	15.24	453,003,145	23.75	343,995,481	18.03	1,907,403,949
1990	148,059,185	9.41	657,043,632	41.76	24,172,389	1.54	252,861,117	16.07	464,979,846	29.55	26,244,600	1.67	1,573,360,769

**Net proceeds include gross proceeds from 1976 on.

BEAVERHEAD COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		432,718	432,718		271,378	271,378
CLASS 2						
Gross Proceeds		613,557	18,407		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	63,158	1,793,278	538,022	63,135	1,791,016	537,341
Non-Irrigated (30%)	10,507	213,183	63,955	10,507	213,181	63,954
Grazing (30%)	897,440	4,617,716	1,385,315	897,898	4,617,175	1,385,385
Wild Hay (30%)	95,064	1,344,681	403,441	95,052	1,344,563	403,406
Class 3 Subtotal	1,066,169	7,968,858	2,390,733	1,066,592	7,965,935	2,390,086
CLASS 4						
Land and Improvements:						
Residential (3.86%)		75,676,487	2,921,160		77,586,337	2,994,874
Residential (0%-3.474%)		1,744,348	39,050		1,741,320	39,212
Commercial (3.86%)		31,167,867	1,203,077		31,215,803	1,204,927
Industrial (3.86%)		3,712,860	143,317		4,048,987	156,292
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		52,464	1,013		52,464	1,013
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		112,354,026	4,307,617		114,644,911	4,396,318
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		6,816,805	204,505		6,412,978	192,389
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		378,938	11,369		326,293	9,788
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		7,195,743	215,874		6,739,271	202,177
CLASS 6						
Livestock (4%)		35,702,949	1,428,177		34,827,935	1,393,138
Leased and Rental Property (4%)		55,457	2,219		83,841	3,356
Class 6 Subtotal		35,758,406	1,430,396		34,911,776	1,396,494
CLASS 7						
Independent Telephone (8%)		2,427,885	194,233		2,390,541	191,243
CLASS 8						
Machinery (11%,9%)		11,305,388	1,243,598		12,712,130	1,144,116
Farm Implements (11%,9%)		6,642,131	730,635		7,341,135	660,705
Buses, Trucks and Trailers (11-13%,9%)		1,906,544	220,201		1,612,633	144,278
Furniture and Fixtures (13%,9%)		2,641,776	343,435		2,896,962	260,737
Broadcasting Equipment (13-16%,9%)		161,019	24,585		182,832	16,455
Other Property (8-16%,9%)		2,380,759	246,466		2,005,704	180,545
Class 8 Subtotal		25,037,617	2,808,920		26,751,396	2,406,836
CLASS 11						
Utilities (12%)		13,049,434	1,565,932		13,582,593	1,629,912
CLASS 12						
Mobile Homes (3.86%)		5,437,344	209,880		5,432,913	209,708
Mobile Homes (0%-3.474%)		287,728	7,398		303,692	7,606
Class 12 Subtotal		5,725,072	217,278		5,736,605	217,314
CLASS 13						
Timber Land (3.84%)	23,450	514,182	19,747	23,450	513,559	19,723
CLASS 14						
One Acre Farmsteads (3.088%)		28,001,171	864,722		29,468,894	910,045
One Acre Farmsteads (0%-2.779%)		9,249	172		9,249	200
Class 14 Subtotal		28,010,420	864,894		29,478,143	910,245
CLASS 15						
Railroads (7.92%,7.49%)		7,606,480	602,432		7,606,449	569,723
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		246,694,398	15,069,181		250,592,557	14,601,449

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

BIG HORN COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		285,548	285,548		0	0
CLASS 2						
Gross Proceeds		158,141,933	71,163,870		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	38,753	1,750,192	525,058	38,776	1,749,036	524,857
Non-Irrigated (30%)	127,299	4,139,066	1,241,720	127,976	4,167,318	1,250,459
Grazing (30%)	1,267,745	5,307,203	1,592,161	1,270,699	5,323,843	1,598,508
Wild Hay (30%)	23,417	496,451	148,935	23,419	497,315	149,310
Class 3 Subtotal	1,457,214	11,692,912	3,507,874	1,460,870	11,737,512	3,523,134
CLASS 4						
Land and Improvements:						
Residential (3.86%)		47,708,585	1,841,494		50,174,903	1,936,935
Residential (0%-3.474%)		1,657,398	38,515		1,637,876	39,473
Commercial (3.86%)		24,027,907	927,492		23,199,530	895,473
Industrial (3.86%)		64,146,585	2,476,059		59,148,056	2,283,115
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		257,797	4,976		239,751	4,627
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		137,798,272	5,288,536		134,400,116	5,159,623
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		10,180,861	305,429		10,195,038	305,851
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		10,180,861	305,429		10,195,038	305,851
CLASS 6						
Livestock (4%)		23,587,153	943,444		22,968,691	918,790
Leased and Rental Property (4%)		41,065	1,643		34,895	1,396
Class 6 Subtotal		23,628,218	945,087		23,003,586	920,186
CLASS 7						
Independent Telephone (8%)		6,234	499		6,273	502
CLASS 8						
Machinery (11%,9%)		85,083,871	9,359,234		88,223,500	7,940,113
Farm Implements (11%,9%)		11,829,744	1,301,276		13,601,355	1,224,121
Buses, Trucks and Trailers (11-13%,9%)		10,731,114	1,518,536		10,379,654	934,535
Furniture and Fixtures (13%,9%)		2,929,334	380,821		3,119,671	280,791
Broadcasting Equipment (13-16%,9%)		638,744	98,199		487,265	43,855
Other Property (8-16%,9%)		5,220,932	567,767		4,577,591	409,793
Class 8 Subtotal		116,433,739	13,225,833		120,389,036	10,833,208
CLASS 11						
Utilities (12%)		29,874,359	3,584,924		31,794,602	3,815,350
CLASS 12						
Mobile Homes (3.86%)		4,429,114	170,961		4,550,041	175,631
Mobile Homes (0%-3.474%)		55,180	986		44,664	796
Class 12 Subtotal		4,484,294	171,947		4,594,705	176,427
CLASS 13						
Timber Land (3.84%)	53,540	432,638	16,606	53,684	436,760	16,764
CLASS 14						
One Acre Farmsteads (3.088%)		28,517,405	880,672		29,208,379	902,017
One Acre Farmsteads (0%-2.779%)		76,025	1,343		40,563	598
Class 14 Subtotal		28,593,430	882,015		29,248,942	902,615
CLASS 15						
Railroads (7.92%,7.49%)		15,920,415	1,260,897		15,922,644	1,192,606
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		537,472,853	100,639,065		381,729,214	26,846,266

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

BLAINE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		13,817,968	13,817,968		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	44,783	1,106,292	331,888	44,836	1,118,722	335,617
Non-Irrigated (30%)	355,512	6,619,404	1,985,821	354,847	6,608,970	1,982,691
Grazing (30%)	1,110,886	4,580,181	1,374,054	1,113,993	4,591,688	1,377,506
Wild Hay (30%)	24,555	581,022	174,307	24,281	572,361	171,708
Class 3 Subtotal	1,535,736	12,886,899	3,866,070	1,537,957	12,891,741	3,867,522
CLASS 4						
Land and Improvements:						
Residential (3.86%)		28,775,284	1,110,726		28,759,884	1,110,133
Residential (0%-3.474%)		1,440,602	33,310		1,426,358	31,743
Commercial (3.86%)		16,678,507	643,791		15,344,743	592,195
Industrial (3.86%)		1,692,242	65,321		1,648,716	63,641
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		76,853	1,483		41,050	792
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		48,663,488	1,854,631		47,220,751	1,798,504
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		8,454,584	253,637		8,484,070	254,523
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		8,454,584	253,637		8,484,070	254,523
CLASS 6						
Livestock (4%)		17,290,911	691,635		16,983,027	679,321
Leased and Rental Property (4%)		31,938	1,278		18,504	740
Class 6 Subtotal		17,322,849	692,913		17,001,531	680,061
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		817,368	89,911		2,050,276	184,525
Farm Implements (11%,9%)		13,065,133	1,437,165		13,511,794	1,216,061
Buses, Trucks and Trailers (11-13%,9%)		0	0		1,558,898	140,451
Furniture and Fixtures (13%,9%)		953,523	123,958		1,085,589	97,703
Broadcasting Equipment (13-16%,9%)		82,231	13,157		97,454	8,771
Other Property (8-16%,9%)		3,273,712	354,193		2,265,256	190,837
Class 8 Subtotal		18,191,967	2,018,384		20,569,267	1,838,348
CLASS 11						
Utilities (12%)		33,341,122	4,000,934		23,891,211	2,866,945
CLASS 12						
Mobile Homes (3.86%)		2,644,446	102,076		2,690,711	103,862
Mobile Homes (0%-3.474%)		42,918	1,111		42,461	1,100
Class 12 Subtotal		2,687,364	103,187		2,733,172	104,962
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		32,051,836	989,760		31,903,732	985,186
One Acre Farmsteads (0%-2.779%)		84,848	2,283		75,482	2,098
Class 14 Subtotal		32,136,684	992,043		31,979,214	987,284
CLASS 15						
Railroads (7.92%,7.49%)		15,752,782	1,247,620		15,782,109	1,182,080
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		203,255,707	28,847,387		180,553,066	13,580,229

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

BROADWATER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,501,168	1,501,168		1,742,962	1,742,962
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	42,385	1,340,642	402,216	42,338	1,340,979	402,317
Non-Irrigated (30%)	66,700	1,273,455	382,041	66,704	1,273,273	381,990
Grazing (30%)	313,713	700,525	210,246	315,292	702,987	210,997
Wild Hay (30%)	8,123	156,287	46,892	8,133	156,716	47,020
Class 3 Subtotal	430,921	3,470,909	1,041,395	432,467	3,473,955	1,042,324
CLASS 4						
Land and Improvements:						
Residential (3.86%)		35,343,193	1,364,228		35,002,291	1,351,070
Residential (0%-3.474%)		1,208,630	29,564		1,523,302	38,561
Commercial (3.86%)		9,827,259	379,327		9,710,353	374,813
Industrial (3.86%)		4,519,797	174,464		4,565,297	176,220
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		50,898,879	1,947,583		50,801,243	1,940,664
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,063,729	61,912		2,003,193	60,095
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		1,195,493	35,865		1,198,706	35,961
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,259,222	97,777		3,201,899	96,056
CLASS 6						
Livestock (4%)		6,425,273	256,998		6,867,477	274,709
Leased and Rental Property (4%)		50,786	2,032		44,985	1,800
Class 6 Subtotal		6,476,059	259,030		6,912,462	276,509
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		9,434,997	1,037,856		9,544,921	859,054
Farm Implements (11%,9%)		6,011,872	661,308		6,372,148	573,492
Buses, Trucks and Trailers (11-13%,9%)		1,163,313	132,024		1,148,636	102,066
Furniture and Fixtures (13%,9%)		1,184,684	154,009		1,023,061	92,079
Broadcasting Equipment (13-16%,9%)		39,038	6,061		42,002	3,780
Other Property (8-16%,9%)		469,262	46,623		247,910	22,297
Class 8 Subtotal		18,303,166	2,037,881		18,378,678	1,652,768
CLASS 11						
Utilities (12%)		30,562,252	3,667,470		31,689,125	3,802,696
CLASS 12						
Mobile Homes (3.86%)		3,042,683	117,446		3,069,148	118,594
Mobile Homes (0%-3.474%)		108,091	2,691		158,871	4,048
Class 12 Subtotal		3,150,774	120,137		3,228,019	122,642
CLASS 13						
Timber Land (3.84%)	29,659	294,875	11,316	29,779	293,626	11,268
CLASS 14						
One Acre Farmsteads (3.088%)		19,201,649	592,931		19,712,276	608,702
One Acre Farmsteads (0%-2.779%)		121,303	1,659		34,523	426
Class 14 Subtotal		19,322,952	594,590		19,746,799	609,128
CLASS 15						
Railroads (7.92%,7.49%)		11,204,279	887,379		11,242,790	842,085
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		7,000	140		7,000	140
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		148,451,535	12,165,866		150,718,558	12,139,242

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CARBON COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		10,375,339	10,375,339		92,933	92,933
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	74,444	3,620,042	1,086,071	74,423	3,619,578	1,085,934
Non-Irrigated (30%)	44,097	1,101,856	330,574	44,077	1,101,141	330,359
Grazing (30%)	556,474	2,477,176	743,280	558,109	2,468,007	740,536
Wild Hay (30%)	13,761	250,955	75,299	13,754	250,773	75,244
Class 3 Subtotal	688,776	7,450,029	2,235,224	690,363	7,439,499	2,232,073
CLASS 4						
Land and Improvements:						
Residential (3.86%)		124,688,387	4,812,979		128,085,883	4,944,117
Residential (0%-3.474%)		5,112,902	111,102		4,983,038	105,051
Commercial (3.86%)		26,281,849	1,014,465		22,865,839	882,632
Industrial (3.86%)		2,155,863	83,214		2,182,500	84,246
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		653,461	12,612		607,719	11,729
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		158,892,462	6,034,372		158,724,979	6,027,775
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,462,133	103,866		3,594,813	107,846
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,462,133	103,866		3,594,813	107,846
CLASS 6						
Livestock (4%)		10,504,213	420,099		10,447,926	417,940
Leased and Rental Property (4%)		47,860	1,913		84,627	3,384
Class 6 Subtotal		10,552,073	422,012		10,532,553	421,324
CLASS 7						
Independent Telephone (8%)		812,428	64,993		808,857	64,710
CLASS 8						
Machinery (11%,9%)		2,139,592	235,358		2,232,088	200,890
Farm Implements (11%,9%)		8,137,307	895,105		9,161,395	824,525
Buses, Trucks and Trailers (11-13%,9%)		2,689,978	310,518		2,061,070	185,587
Furniture and Fixtures (13%,9%)		1,714,522	222,882		1,894,430	170,503
Broadcasting Equipment (13-16%,9%)		130,301	20,752		133,203	11,989
Other Property (8-16%,9%)		3,831,726	423,583		2,774,877	245,942
Class 8 Subtotal		18,643,426	2,108,198		18,257,063	1,639,436
CLASS 11						
Utilities (12%)		26,943,136	3,233,175		29,928,845	3,591,464
CLASS 12						
Mobile Homes (3.86%)		4,162,391	160,663		4,039,685	155,933
Mobile Homes (0%-3.474%)		94,237	1,818		94,199	2,043
Class 12 Subtotal		4,256,628	162,481		4,133,884	157,976
CLASS 13						
Timber Land (3.84%)	5,473	16,606	637	5,489	16,661	639
CLASS 14						
One Acre Farmsteads (3.088%)		48,445,604	1,495,909		49,222,674	1,519,907
One Acre Farmsteads (0%-2.779%)		66,903	1,259		95,105	1,993
Class 14 Subtotal		48,512,507	1,497,168		49,317,779	1,521,900
CLASS 15						
Railroads (7.92%,7.49%)		7,629,158	604,228		7,574,673	567,343
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		297,545,925	26,841,693		290,422,539	16,425,419

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CARTER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		426,295	426,295		838,059	838,059
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	0	0	0	0	0	0
Non-Irrigated (30%)	82,164	896,096	268,834	83,526	905,441	271,637
Grazing (30%)	1,249,378	4,322,925	1,296,910	1,253,135	4,330,570	1,299,203
Wild Hay (30%)	43,285	470,161	141,055	43,851	476,564	142,979
Class 3 Subtotal	1,374,827	5,689,182	1,706,799	1,380,512	5,712,575	1,713,819
CLASS 4						
Land and Improvements:						
Residential (3.86%)		4,436,198	171,217		4,852,482	187,300
Residential (0%-3.474%)		222,766	4,414		228,744	4,305
Commercial (3.86%)		1,678,045	64,775		1,179,850	45,543
Industrial (3.86%)		9,462	365		9,367	362
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		6,346,471	240,771		6,270,443	237,510
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,616,850	78,504		2,742,880	82,286
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,616,850	78,504		2,742,880	82,286
CLASS 6						
Livestock (4%)		13,064,382	522,559		15,168,962	606,797
Leased and Rental Property (4%)		4,855	194		6,861	274
Class 6 Subtotal		13,069,237	522,753		15,175,823	607,071
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		360,208	39,627		561,843	50,576
Farm Implements (11%,9%)		6,791,569	747,071		7,248,771	652,398
Buses, Trucks and Trailers (11-13%,9%)		670,146	76,983		531,314	46,985
Furniture and Fixtures (13%,9%)		112,951	14,683		130,168	11,716
Broadcasting Equipment (13-16%,9%)		33,345	5,335		33,381	3,004
Other Property (8-16%,9%)		142,386	16,813		133,200	10,723
Class 8 Subtotal		8,110,605	900,512		8,638,677	775,402
CLASS 11						
Utilities (12%)		7,188,834	862,659		6,469,391	776,325
CLASS 12						
Mobile Homes (3.86%)		642,405	24,698		699,026	26,986
Mobile Homes (0%-3.474%)		17,300	440		27,061	569
Class 12 Subtotal		659,705	25,138		726,087	27,555
CLASS 13						
Timber Land (3.84%)	1,686	10,260	395	1,686	10,260	395
CLASS 14						
One Acre Farmsteads (3.088%)		14,692,404	453,726		14,869,714	459,204
One Acre Farmsteads (0%-2.779%)		6,629	0		6,709	104
Class 14 Subtotal		14,699,033	453,726		14,876,423	459,308
CLASS 15						
Railroads (7.92%,7.49%)		0	0		0	0
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		21,023	6,307		22,459	6,738
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		58,837,495	5,223,859		61,483,077	5,524,468

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CASCADE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	32,365	843,361	253,008	32,202	842,610	252,907
Non-Irrigated (30%)	340,730	10,531,000	3,159,300	339,553	10,517,291	3,155,816
Grazing (30%)	894,519	3,943,176	1,182,953	894,322	3,914,338	1,175,573
Wild Hay (30%)	42,238	858,489	257,547	42,581	866,049	260,044
Class 3 Subtotal	1,309,852	16,176,026	4,852,808	1,308,658	16,140,288	4,844,340
CLASS 4						
Land and Improvements:						
Residential (3.86%)		909,435,447	35,104,217		1,051,205,864	40,574,016
Residential (0%-3.474%)		16,056,723	341,237		15,550,650	329,019
Commercial (3.86%)		360,939,985	13,932,285		389,711,539	15,040,018
Industrial (3.86%)		61,874,038	2,388,342		57,953,759	2,237,009
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		1,581,524	30,523		1,675,504	32,337
Remodeled (0.772%-3.86%)		1,250,853	25,651		990,313	24,502
Class 4 Subtotal		1,351,138,570	51,822,255		1,517,087,629	58,236,901
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,708,138	141,244		4,646,004	139,382
New Industrial Property (3%)		85,407	2,562		86,007	2,580
Pollution Control and Gasohol (3%)		183,840	5,515		195,051	5,852
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		4,977,385	149,321		4,927,062	147,814
CLASS 6						
Livestock (4%)		15,305,814	612,199		16,183,165	647,385
Leased and Rental Property (4%)		285,910	11,436		344,348	13,774
Class 6 Subtotal		15,591,724	623,635		16,527,513	661,159
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		16,061,105	1,766,732		24,035,168	2,163,180
Farm Implements (11%,9%)		10,985,218	1,208,383		12,276,763	1,104,897
Buses, Trucks and Trailers (11-13%,9%)		12,460,077	1,398,580		6,149,233	545,863
Furniture and Fixtures (13%,9%)		32,687,921	4,249,481		34,488,661	3,104,021
Broadcasting Equipment (13-16%,9%)		3,019,295	482,428		4,106,328	369,568
Other Property (8-16%,9%)		4,574,437	414,696		2,578,485	226,077
Class 8 Subtotal		79,788,053	9,520,300		83,634,638	7,513,606
CLASS 11						
Utilities (12%)		101,033,077	12,123,974		107,772,834	12,932,741
CLASS 12						
Mobile Homes (3.86%)		23,564,686	909,597		30,210,150	1,150,666
Mobile Homes (0%-3.474%)		655,119	13,395		902,927	15,867
Class 12 Subtotal		24,219,805	922,992		31,113,077	1,166,533
CLASS 13						
Timber Land (3.84%)	45,793	333,784	12,799	45,762	333,521	12,789
CLASS 14						
One Acre Farmsteads (3.088%)		63,339,517	1,955,943		68,575,349	2,118,376
One Acre Farmsteads (0%-2.779%)		207,187	3,535		114,593	1,851
Class 14 Subtotal		63,546,704	1,959,478		68,689,942	2,120,227
CLASS 15						
Railroads (7.92%,7.49%)		25,029,163	1,982,309		25,034,633	1,875,094
CLASS 17						
Airline Property (12%)		10,825,719	1,299,087		14,235,488	1,708,257
CLASS 18						
Eligible Mining Claims (30%)		48	14		48	14
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		1,692,660,058	85,268,972		1,885,496,673	91,219,475

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CHOUTEAU COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		978,087	978,087		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	8,082	206,036	61,811	7,980	203,466	61,040
Non-Irrigated (30%)	1,100,195	38,538,868	11,561,660	1,102,663	38,617,395	11,585,218
Grazing (30%)	921,636	3,362,100	1,008,630	920,937	3,359,144	1,007,743
Wild Hay (30%)	23,374	427,932	128,380	22,870	418,389	125,517
Class 3 Subtotal	2,053,287	42,534,936	12,760,481	2,054,450	42,598,394	12,779,518
CLASS 4						
Land and Improvements:						
Residential (3.86%)		37,651,932	1,453,365		37,797,312	1,458,977
Residential (0%-3.474%)		741,832	16,063		665,639	14,313
Commercial (3.86%)		9,815,427	378,875		9,116,105	351,881
Industrial (3.86%)		7,625,221	294,334		7,056,605	272,385
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		55,834,412	2,142,637		54,635,661	2,097,556
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,006,139	210,183		6,752,326	202,569
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		18,155	545		18,163	545
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		7,024,294	210,728		6,770,489	203,114
CLASS 6						
Livestock (4%)		11,031,597	441,264		11,322,740	452,911
Leased and Rental Property (4%)		14,641	586		14,587	583
Class 6 Subtotal		11,046,238	441,850		11,337,327	453,494
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,330,251	366,327		4,244,049	381,964
Farm Implements (11%,9%)		36,496,959	4,014,665		38,741,742	3,486,757
Buses, Trucks and Trailers (11-13%,9%)		3,360,259	379,345		3,455,314	314,990
Furniture and Fixtures (13%,9%)		1,147,001	149,110		1,095,443	98,590
Broadcasting Equipment (13-16%,9%)		138,694	22,160		123,650	11,128
Other Property (8-16%,9%)		1,456,836	141,294		908,768	81,751
Class 8 Subtotal		45,930,000	5,072,901		48,568,966	4,375,180
CLASS 11						
Utilities (12%)		16,224,501	1,946,940		17,596,434	2,111,572
CLASS 12						
Mobile Homes (3.86%)		2,606,278	100,603		2,585,820	99,813
Mobile Homes (0%-3.474%)		51,782	1,199		43,573	884
Class 12 Subtotal		2,658,060	101,802		2,629,393	100,697
CLASS 13						
Timber Land (3.84%)	10,852	31,526	1,211	10,852	31,526	1,211
CLASS 14						
One Acre Farmsteads (3.088%)		70,510,691	2,177,369		71,113,647	2,195,988
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		70,510,691	2,177,369		71,113,647	2,195,988
CLASS 15						
Railroads (7.92%,7.49%)		6,414,330	508,015		6,418,158	480,720
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		259,187,075	26,342,021		261,699,995	24,799,050

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CUSTER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		653,787	653,787		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	25,887	1,068,968	320,771	25,253	1,028,771	308,708
Non-Irrigated (30%)	70,475	1,155,103	346,531	70,620	1,159,712	348,042
Grazing (30%)	1,734,291	4,620,462	1,386,139	1,734,382	4,618,019	1,386,261
Wild Hay (30%)	19,925	297,286	89,249	19,841	295,667	88,762
Class 3 Subtotal	1,850,578	7,141,819	2,142,690	1,850,096	7,102,169	2,131,773
CLASS 4						
Land and Improvements:						
Residential (3.86%)		109,016,505	4,208,006		104,137,263	4,019,666
Residential (0%-3.474%)		3,089,102	69,388		2,500,290	55,424
Commercial (3.86%)		49,737,165	1,919,840		44,956,012	1,734,985
Industrial (3.86%)		4,400,380	169,855		3,729,308	143,953
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		474,834	9,166		488,153	9,421
Remodeled (0.772%-3.86%)		0	0		364,308	2,811
Class 4 Subtotal		166,717,986	6,376,255		156,175,334	5,966,260
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,286,851	98,603		3,565,947	106,987
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		15,070	452		15,070	452
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,301,921	99,055		3,581,017	107,439
CLASS 6						
Livestock (4%)		13,030,841	521,220		13,066,487	522,666
Leased and Rental Property (4%)		51,623	2,065		77,237	3,089
Class 6 Subtotal		13,082,464	523,285		13,143,724	525,755
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,141,431	345,557		3,836,982	345,346
Farm Implements (11%,9%)		5,649,346	621,425		6,261,924	563,574
Buses, Trucks and Trailers (11-13%,9%)		1,928,883	220,800		1,702,980	154,359
Furniture and Fixtures (13%,9%)		4,719,829	613,590		4,540,628	408,657
Broadcasting Equipment (13-16%,9%)		312,306	49,827		277,253	24,954
Other Property (8-16%,9%)		705,949	65,972		271,657	24,412
Class 8 Subtotal		16,457,744	1,917,171		16,891,424	1,521,302
CLASS 11						
Utilities (12%)		21,686,109	2,602,329		21,597,720	2,591,723
CLASS 12						
Mobile Homes (3.86%)		4,862,156	187,681		4,881,119	188,410
Mobile Homes (0%-3.474%)		159,981	3,639		199,789	4,624
Class 12 Subtotal		5,022,137	191,320		5,080,908	193,034
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		19,428,984	599,897		19,536,450	603,250
One Acre Farmsteads (0%-2.779%)		76,259	1,343		74,059	1,349
Class 14 Subtotal		19,505,243	601,240		19,610,509	604,599
CLASS 15						
Railroads (7.92%,7.49%)		11,606,562	919,240		11,688,144	875,442
CLASS 17						
Airline Property (12%)		136,532	16,384		17,418	2,090
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		265,312,304	16,042,756		254,888,367	14,519,417

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

DANIELS COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	640	17,276	5,183	640	17,276	5,183
Non-Irrigated (30%)	420,189	6,700,000	2,010,000	442,125	7,077,960	2,123,592
Grazing (30%)	218,783	787,705	236,312	197,786	711,091	213,482
Wild Hay (30%)	7,878	97,448	29,244	5,745	73,347	22,011
Class 3 Subtotal	647,490	7,602,429	2,280,739	646,296	7,879,674	2,364,268
CLASS 4						
Land and Improvements:						
Residential (3.86%)		17,624,230	680,401		17,390,377	671,144
Residential (0%-3.474%)		274,618	5,843		312,474	6,327
Commercial (3.86%)		7,084,642	273,460		6,693,416	258,373
Industrial (3.86%)		1,672,251	64,526		1,457,451	56,240
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		97,324	1,878		90,511	1,747
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		26,753,065	1,026,108		25,944,229	993,831
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,055,207	121,652		4,021,450	120,643
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		4,055,207	121,652		4,021,450	120,643
CLASS 6						
Livestock (4%)		3,992,982	159,701		3,842,093	153,688
Leased and Rental Property (4%)		3,433	138		616	25
Class 6 Subtotal		3,996,415	159,839		3,842,709	153,713
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		575,693	63,328		874,746	78,739
Farm Implements (11%,9%)		12,503,540	1,375,386		12,468,501	1,122,161
Buses, Trucks and Trailers (11-13%,9%)		716,120	82,194		591,092	53,430
Furniture and Fixtures (13%,9%)		780,124	101,421		735,284	66,180
Broadcasting Equipment (13-16%,9%)		90,698	14,507		76,911	6,922
Other Property (8-16%,9%)		669,987	63,681		81,298	7,332
Class 8 Subtotal		15,336,162	1,700,517		14,827,832	1,334,764
CLASS 11						
Utilities (12%)		1,716,615	205,996		1,723,757	206,849
CLASS 12						
Mobile Homes (3.86%)		747,472	28,854		667,180	25,755
Mobile Homes (0%-3.474%)		11,271	189		11,271	174
Class 12 Subtotal		758,743	29,043		678,451	25,929
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		21,665,067	668,948		21,502,752	663,959
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		21,665,067	668,948		21,502,752	663,959
CLASS 15						
Railroads (7.92%,7.49%)		7,592,523	601,327		7,613,551	570,255
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		89,476,226	6,794,169		88,034,405	6,434,211

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

DAWSON COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		2,924,195	2,924,195		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	18,619	670,602	201,191	18,007	652,329	195,707
Non-Irrigated (30%)	426,596	6,501,779	1,950,534	426,341	6,501,546	1,950,572
Grazing (30%)	883,114	2,841,951	852,585	883,255	2,845,901	853,952
Wild Hay (30%)	4,792	47,639	14,295	5,455	60,730	18,222
Class 3 Subtotal	1,333,121	10,061,971	3,018,605	1,333,058	10,060,506	3,018,453
CLASS 4						
Land and Improvements:						
Residential (3.86%)		110,910,051	4,281,147		98,876,770	3,816,653
Residential (0%-3.474%)		2,290,693	57,603		2,117,591	51,601
Commercial (3.86%)		45,018,277	1,737,698		41,393,521	1,597,761
Industrial (3.86%)		3,238,464	125,007		2,957,482	114,160
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		105,710	817
Class 4 Subtotal		161,457,485	6,201,455		145,451,074	5,580,992
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		8,355,580	250,665		8,836,736	265,104
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		8,355,580	250,665		8,836,736	265,104
CLASS 6						
Livestock (4%)		10,313,360	412,498		10,423,990	416,981
Leased and Rental Property (4%)		66,519	2,661		20,603	825
Class 6 Subtotal		10,379,879	415,159		10,444,593	417,806
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,413,906	375,529		2,957,862	266,218
Farm Implements (11%,9%)		12,697,241	1,396,705		13,877,566	1,248,985
Buses, Trucks and Trailers (11-13%,9%)		1,959,790	224,990		1,774,725	159,731
Furniture and Fixtures (13%,9%)		3,565,848	463,570		3,825,487	344,300
Broadcasting Equipment (13-16%,9%)		302,548	48,284		304,297	27,385
Other Property (8-16%,9%)		3,836,265	417,082		2,939,060	264,557
Class 8 Subtotal		25,775,598	2,926,160		25,678,997	2,311,176
CLASS 11						
Utilities (12%)		33,836,911	4,060,433		33,549,444	4,025,929
CLASS 12						
Mobile Homes (3.86%)		5,378,535	207,619		4,866,283	187,848
Mobile Homes (0%-3.474%)		165,196	3,546		196,930	4,659
Class 12 Subtotal		5,543,731	211,165		5,063,213	192,507
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		28,365,295	875,961		25,140,941	776,334
One Acre Farmsteads (0%-2.779%)		19,794	428		0	0
Class 14 Subtotal		28,385,089	876,389		25,140,941	776,334
CLASS 15						
Railroads (7.92%,7.49%)		26,771,306	2,120,289		26,787,356	2,006,373
CLASS 17						
Airline Property (12%)		69,260	8,311		16,545	1,985
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		83,878	3,238
TOTAL		313,561,005	23,012,826		291,113,283	18,599,897

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

DEER LODGE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		43,762	1,313		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	8,710	196,730	59,026	8,646	195,233	58,577
Non-Irrigated (30%)	70	2,710	813	134	4,206	1,262
Grazing (30%)	158,619	568,931	170,719	159,141	570,911	171,310
Wild Hay (30%)	6,608	94,652	28,397	6,583	94,589	28,379
Class 3 Subtotal	174,007	863,023	258,955	174,504	864,939	259,528
CLASS 4						
Land and Improvements:						
Residential (3.86%)		103,505,671	3,995,480		102,593,728	3,960,280
Residential (0%-3.474%)		3,809,854	87,784		3,803,274	91,271
Commercial (3.86%)		25,946,655	1,001,559		27,532,384	1,061,976
Industrial (3.86%)		8,013,804	309,332		8,019,004	309,533
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		464,651	8,967		464,651	8,967
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		141,740,635	5,403,122		142,413,041	5,432,027
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		130,266	3,908		69,396	2,082
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		29,933	898
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		130,266	3,908		99,329	2,980
CLASS 6						
Livestock (4%)		2,658,469	106,332		2,530,521	101,232
Leased and Rental Property (4%)		29,740	1,189		41,655	1,666
Class 6 Subtotal		2,688,209	107,521		2,572,176	102,898
CLASS 7						
Independent Telephone (8%)		235,623	18,850		231,297	18,503
CLASS 8						
Machinery (11%,9%)		2,622,752	288,504		2,437,770	219,405
Farm Implements (11%,9%)		672,970	74,029		752,997	67,765
Buses, Trucks and Trailers (11-13%,9%)		781,795	89,413		709,950	64,308
Furniture and Fixtures (13%,9%)		1,975,804	256,854		2,142,585	192,829
Broadcasting Equipment (13-16%,9%)		217,150	34,703		182,515	16,427
Other Property (8-16%,9%)		325,532	30,341		180,116	15,338
Class 8 Subtotal		6,596,003	773,844		6,405,933	576,072
CLASS 11						
Utilities (12%)		14,512,883	1,741,550		15,847,170	1,901,661
CLASS 12						
Mobile Homes (3.86%)		3,590,874	138,603		3,788,645	146,234
Mobile Homes (0%-3.474%)		97,934	2,153		89,076	1,739
Class 12 Subtotal		3,688,808	140,756		3,877,721	147,973
CLASS 13						
Timber Land (3.84%)	82,942	427,597	16,444	83,092	428,675	16,456
CLASS 14						
One Acre Farmsteads (3.088%)		3,944,588	121,828		3,942,661	121,768
One Acre Farmsteads (0%-2.779%)		8,500	190		27,715	555
Class 14 Subtotal		3,953,088	122,018		3,970,376	122,323
CLASS 15						
Railroads (7.92%,7.49%)		652,478	51,677		610,093	45,696
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		1,153	348		1,153	348
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		12,978	260		12,978	260
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		175,546,506	8,640,566		177,334,881	8,626,725

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

FALLON COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		39,114,554	39,114,554		3,148,998	3,148,998
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	0	0	0	0	0	0
Non-Irrigated (30%)	160,008	2,073,340	622,041	160,050	2,075,726	622,756
Grazing (30%)	651,405	1,954,210	586,263	652,770	1,957,605	587,388
Wild Hay (30%)	23,758	235,645	70,711	24,158	239,014	71,722
Class 3 Subtotal	835,171	4,263,195	1,279,015	836,978	4,272,345	1,281,866
CLASS 4						
Land and Improvements:						
Residential (3.86%)		29,183,275	1,126,446		23,034,744	889,158
Residential (0%-3.474%)		405,193	8,198		438,957	10,288
Commercial (3.86%)		10,522,600	406,164		9,718,943	375,137
Industrial (3.86%)		1,043,567	40,283		4,066,443	156,969
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		41,154,635	1,581,091		37,259,087	1,431,552
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,785,405	53,560		2,409,121	72,275
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		1,785,405	53,560		2,409,121	72,275
CLASS 6						
Livestock (4%)		9,315,885	372,617		9,597,060	383,911
Leased and Rental Property (4%)		11,030	441		17,616	705
Class 6 Subtotal		9,326,915	373,058		9,614,676	384,616
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,949,172	434,418		3,252,151	292,691
Farm Implements (11%,9%)		7,138,813	785,271		7,970,548	717,355
Buses, Trucks and Trailers (11-13%,9%)		1,521,256	173,737		1,406,901	126,621
Furniture and Fixtures (13%,9%)		999,915	129,988		952,033	85,687
Broadcasting Equipment (13-16%,9%)		139,325	22,291		71,676	6,450
Other Property (8-16%,9%)		24,069,374	2,969,114		22,990,545	2,069,162
Class 8 Subtotal		37,817,855	4,514,819		36,643,854	3,297,966
CLASS 11						
Utilities (12%)		29,037,591	3,484,508		28,017,441	3,362,091
CLASS 12						
Mobile Homes (3.86%)		2,769,191	106,901		2,693,920	103,989
Mobile Homes (0%-3.474%)		5,224	103		25,814	736
Class 12 Subtotal		2,774,415	107,004		2,719,734	104,725
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		14,303,853	441,635		13,014,788	401,856
One Acre Farmsteads (0%-2.779%)		18,741	231		1,801	39
Class 14 Subtotal		14,322,594	441,866		13,016,589	401,895
CLASS 15						
Railroads (7.92%,7.49%)		4,969,663	393,597		4,970,734	372,308
CLASS 17						
Airline Property (12%)		3,369	404		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		184,570,191	51,343,476		142,072,579	13,858,292

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

FERGUS COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		91,698	91,698		0	0
CLASS 2						
Gross Proceeds		2,658,478	79,754		12,072,521	362,175
CLASS 3						
Agricultural Land:						
Irrigated (30%)	7,342	234,078	70,228	7,303	233,076	69,926
Non-Irrigated (30%)	432,906	12,802,580	3,840,774	433,075	12,801,232	3,840,601
Grazing (30%)	1,406,148	5,501,113	1,650,334	1,410,281	5,516,589	1,655,537
Wild Hay (30%)	117,194	1,984,224	595,360	116,953	1,981,158	594,440
Class 3 Subtotal	1,963,590	20,521,995	6,156,696	1,967,612	20,532,055	6,160,504
CLASS 4						
Land and Improvements:						
Residential (3.86%)		92,996,672	3,589,749		94,294,195	3,639,991
Residential (0%-3.474%)		2,685,060	59,233		2,195,704	49,250
Commercial (3.86%)		38,683,152	1,493,205		35,813,980	1,381,821
Industrial (3.86%)		5,674,030	219,019		5,643,894	217,856
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		94,100	1,816		87,513	1,689
Remodeled (0.772%-3.86%)		0	0		313,300	3,620
Class 4 Subtotal		140,133,014	5,363,022		138,348,586	5,294,227
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,908,404	237,255		8,291,399	248,745
New Industrial Property (3%)		735,796	22,075		817,755	24,533
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		8,644,200	259,330		9,109,154	273,278
CLASS 6						
Livestock (4%)		27,368,889	1,094,711		27,494,981	1,099,872
Leased and Rental Property (4%)		129,342	5,174		107,891	4,315
Class 6 Subtotal		27,498,231	1,099,885		27,602,872	1,104,187
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		12,084,545	1,329,309		11,604,819	1,044,583
Farm Implements (11%,9%)		17,122,399	1,883,478		19,858,283	1,787,255
Buses, Trucks and Trailers (11-13%,9%)		3,668,917	449,784		3,581,732	323,082
Furniture and Fixtures (13%,9%)		3,393,875	441,214		4,153,455	373,820
Broadcasting Equipment (13-16%,9%)		219,001	34,609		272,592	24,534
Other Property (8-16%,9%)		1,718,793	195,530		487,646	43,444
Class 8 Subtotal		38,207,530	4,333,924		39,958,527	3,596,718
CLASS 11						
Utilities (12%)		13,310,280	1,597,234		15,085,023	1,810,202
CLASS 12						
Mobile Homes (3.86%)		8,115,895	313,254		8,621,395	332,769
Mobile Homes (0%-3.474%)		271,792	6,316		249,068	5,457
Class 12 Subtotal		8,387,687	319,570		8,870,463	338,226
CLASS 13						
Timber Land (3.84%)	115,856	1,131,679	43,456	115,244	1,129,756	43,356
CLASS 14						
One Acre Farmsteads (3.088%)		43,876,500	1,354,902		44,072,059	1,360,604
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		43,876,500	1,354,902		44,072,059	1,360,604
CLASS 15						
Railroads (7.92%,7.49%)		8,288,229	656,428		4,707,503	352,592
CLASS 17						
Airline Property (12%)		134,284	16,114		16,974	2,036
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		312,883,805	21,372,013		321,505,493	20,698,105

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

FLATHEAD COUNTY

1990 PROPERTY CLASSES	1989 QUANTITY	1989 MARKET	1989 TAXABLE	1990 QUANTITY	1990 MARKET	1990 TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	15,671	624,629	187,389	15,886	631,411	189,423
Non-Irrigated (30%)	68,350	3,642,850	1,092,855	67,745	3,618,508	1,085,552
Grazing (30%)	82,781	481,405	144,422	81,319	469,673	140,902
Wild Hay (30%)	20,046	443,999	133,200	19,959	440,523	132,157
Class 3 Subtotal	186,848	5,192,883	1,557,866	184,909	5,160,115	1,548,034
CLASS 4						
Land and Improvements:						
Residential (3.86%)		974,044,417	37,598,120		1,094,945,465	42,264,895
Residential (0%-3.474%)		15,692,044	345,265		16,892,387	370,679
Commercial (3.86%)		387,667,141	14,963,954		353,508,704	13,644,650
Industrial (3.86%)		99,179,231	3,828,318		107,443,257	4,147,310
New Manufacturing (1.93-3.474%)		1,167,200	22,527		1,167,200	22,527
Golf Courses (1.93%)		3,526,705	68,065		3,604,605	69,569
Remodeled (0.772%-3.86%)		140,247	4,282		140,247	5,339
Class 4 Subtotal		1,481,416,985	56,830,531		1,577,701,865	60,524,969
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		15,654,011	469,619		15,966,978	479,009
New Industrial Property (3%)		92,633	2,779		4,469	134
Pollution Control and Gasohol (3%)		55,924,965	1,677,749		15,908,438	477,253
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		36,840,033	1,105,201
Class 5 Subtotal		71,671,609	2,150,147		68,719,918	2,061,597
CLASS 6						
Livestock (4%)		6,078,114	243,124		5,505,923	220,237
Leased and Rental Property (4%)		491,722	19,669		518,082	20,723
Class 6 Subtotal		6,569,836	262,793		6,024,005	240,960
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		45,295,045	4,825,221		69,433,846	6,126,456
Farm Implements (11%,9%)		5,990,548	658,960		6,304,969	567,447
Buses, Trucks and Trailers (11-13%,9%)		10,524,670	1,199,427		10,003,439	896,532
Furniture and Fixtures (13%,9%)		29,199,220	3,795,899		28,545,674	2,569,111
Broadcasting Equipment (13-16%,9%)		1,473,975	233,183		1,524,191	137,177
Other Property (8-16%,9%)		10,344,307	1,038,779		10,360,216	931,941
Class 8 Subtotal		102,827,765	11,751,469		126,172,335	11,228,664
CLASS 11						
Utilities (12%)		66,106,270	7,932,753		69,308,859	8,317,063
CLASS 12						
Mobile Homes (3.86%)		42,691,190	1,647,880		44,110,995	1,702,684
Mobile Homes (0%-3.474%)		1,421,032	33,191		1,329,538	31,994
Class 12 Subtotal		44,112,222	1,681,071		45,440,533	1,734,678
CLASS 13						
Timber Land (3.84%)	462,776	43,929,559	1,686,895	469,716	47,632,351	1,829,082
CLASS 14						
One Acre Farmsteads (3.088%)		105,813,187	3,267,511		115,728,220	3,573,687
One Acre Farmsteads (0%-2.779%)		706,617	15,294		782,683	16,958
Class 14 Subtotal		106,519,804	3,282,805		116,510,903	3,590,645
CLASS 15						
Railroads (7.92%,7.49%)		32,132,385	2,544,885		32,082,710	2,402,995
CLASS 17						
Airline Property (12%)		4,218,618	506,235		5,277,205	633,265
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		628,854	12,577		755,256	15,105
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		1,965,326,790	90,200,027		2,100,786,055	94,127,059

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GALLATIN COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		557,772	557,772		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	80,419	2,541,151	762,345	80,754	2,554,372	766,488
Non-Irrigated (30%)	108,841	4,111,466	1,233,440	107,605	4,126,992	1,238,251
Grazing (30%)	543,429	2,592,226	777,668	543,404	2,565,927	770,320
Wild Hay (30%)	19,554	475,812	142,836	19,937	490,245	147,164
Class 3 Subtotal	752,243	9,720,655	2,916,289	751,700	9,737,536	2,922,223
CLASS 4						
Land and Improvements:						
Residential (3.86%)		623,260,335	24,057,838		801,841,003	30,950,997
Residential (0%-3.474%)		6,041,492	117,156		6,570,633	131,228
Commercial (3.86%)		389,318,816	15,027,604		331,921,824	12,812,214
Industrial (3.86%)		18,178,065	701,671		20,686,571	798,503
New Manufacturing (1.93-3.474%)		0	0		779,000	15,034
Golf Courses (1.93%)		3,525,739	68,049		3,712,710	71,658
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		1,040,324,447	39,972,318		1,165,511,741	44,779,634
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,630,984	138,929		5,295,691	158,870
New Industrial Property (3%)		5,946,781	178,404		0	0
Pollution Control and Gasohol (3%)		2,186,389	65,592		1,514,136	45,424
Research and Development (0%-3%)		383,146	11,493		675,616	20,269
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		13,147,300	394,418		7,485,443	224,563
CLASS 6						
Livestock (4%)		15,441,831	617,592		15,389,543	615,692
Leased and Rental Property (4%)		324,576	12,984		360,130	14,404
Class 6 Subtotal		15,766,407	630,576		15,749,673	630,096
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		32,669,094	3,559,541		45,979,557	3,869,301
Farm Implements (11%,9%)		14,395,804	1,583,535		14,429,988	1,298,696
Buses, Trucks and Trailers (11-13%,9%)		7,741,228	895,623		6,147,040	553,476
Furniture and Fixtures (13%,9%)		25,292,021	3,287,963		27,284,926	2,455,833
Broadcasting Equipment (13-16%,9%)		1,461,853	232,360		1,242,088	111,788
Other Property (8-16%,9%)		3,105,415	341,590		3,552,320	319,959
Class 8 Subtotal		84,665,415	9,900,612		98,635,919	8,609,053
CLASS 11						
Utilities (12%)		70,716,467	8,485,982		73,502,577	8,820,305
CLASS 12						
Mobile Homes (3.86%)		22,560,416	870,810		22,123,849	853,972
Mobile Homes (0%-3.474%)		420,856	8,180		465,107	10,672
Class 12 Subtotal		22,981,272	878,990		22,588,956	864,644
CLASS 13						
Timber Land (3.84%)	130,586	2,731,085	104,890	130,371	2,724,919	104,649
CLASS 14						
One Acre Farmsteads (3.088%)		61,370,490	1,895,074		69,771,181	2,154,585
One Acre Farmsteads (0%-2.779%)		1,842,989	56,632		122,870	2,674
Class 14 Subtotal		63,213,479	1,951,706		69,894,051	2,157,259
CLASS 15						
Railroads (7.92%,7.49%)		17,552,309	1,390,143		17,583,151	1,316,978
CLASS 17						
Airline Property (12%)		9,412,649	1,129,518		10,053,926	1,206,468
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		112,448	2,249		127,683	2,249
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		1,350,901,705	68,315,463		1,493,595,575	71,638,121

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GARFIELD COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		521,379	521,379		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	263	2,993	899	263	2,993	899
Non-Irrigated (30%)	310,041	3,892,733	1,167,820	307,885	3,864,070	1,159,325
Grazing (30%)	1,781,891	5,304,044	1,591,213	1,780,849	5,299,578	1,590,156
Wild Hay (30%)	10,489	139,930	41,983	10,476	139,989	42,001
Class 3 Subtotal	2,102,684	9,339,700	2,801,915	2,099,473	9,306,630	2,792,381
CLASS 4						
Land and Improvements:						
Residential (3.86%)		6,329,780	244,329		6,346,493	244,975
Residential (0%-3.474%)		84,066	1,864		70,848	1,518
Commercial (3.86%)		2,425,633	93,631		2,273,505	87,752
Industrial (3.86%)		336,690	12,996		313,122	12,087
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		9,176,169	352,820		9,003,968	346,332
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,511,474	105,344		3,668,002	110,042
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,511,474	105,344		3,668,002	110,042
CLASS 6						
Livestock (4%)		18,377,065	735,068		16,049,890	642,004
Leased and Rental Property (4%)		0	0		0	0
Class 6 Subtotal		18,377,065	735,068		16,049,890	642,004
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		409,890	45,089		578,356	52,068
Farm Implements (11%,9%)		6,386,143	702,474		7,012,818	631,159
Buses, Trucks and Trailers (11-13%,9%)		1,227,327	142,490		1,062,575	95,455
Furniture and Fixtures (13%,9%)		220,688	28,692		214,068	19,289
Broadcasting Equipment (13-16%,9%)		71,810	11,490		71,641	6,448
Other Property (8-16%,9%)		703,081	73,430		494,275	39,233
Class 8 Subtotal		9,018,939	1,003,665		9,433,733	843,652
CLASS 11						
Utilities (12%)		22,447	2,694		22,683	2,722
CLASS 12						
Mobile Homes (3.86%)		1,801,368	69,524		1,932,866	74,601
Mobile Homes (0%-3.474%)		30,282	812		30,282	655
Class 12 Subtotal		1,831,650	70,336		1,963,148	75,256
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		14,199,413	438,406		14,397,419	444,543
One Acre Farmsteads (0%-2.779%)		7,980	92		2,387	15
Class 14 Subtotal		14,207,393	438,498		14,399,806	444,558
CLASS 15						
Railroads (7.92%,7.49%)		0	0		0	0
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		66,006,216	6,031,719		63,847,860	5,256,947

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GLACIER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		10,072,328	10,072,328		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	4,450	165,157	49,553	4,428	164,215	49,270
Non-Irrigated (30%)	275,650	8,333,796	2,500,139	275,317	8,327,791	2,498,489
Grazing (30%)	379,433	1,863,029	558,909	379,277	1,853,609	556,301
Wild Hay (30%)	12,742	158,304	47,494	12,555	156,425	46,929
Class 3 Subtotal	672,275	10,520,286	3,156,095	671,577	10,502,040	3,150,989
CLASS 4						
Land and Improvements:						
Residential (3.86%)		68,115,705	2,629,318		69,726,181	2,691,484
Residential (0%-3.474%)		1,551,564	39,228		1,653,975	41,460
Commercial (3.86%)		39,818,487	1,537,002		38,441,971	1,483,830
Industrial (3.86%)		5,033,621	194,301		4,649,207	179,459
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		619,369	11,955		597,985	11,542
Remodeled (0.772%-3.86%)		296,227	10,314		134,991	5,211
Class 4 Subtotal		115,434,973	4,422,118		115,204,310	4,412,986
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		16,993,606	509,807		18,016,513	540,492
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		16,993,606	509,807		18,016,513	540,492
CLASS 6						
Livestock (4%)		5,836,750	233,450		5,279,906	211,211
Leased and Rental Property (4%)		169,081	6,763		112,321	4,493
Class 6 Subtotal		6,005,831	240,213		5,392,227	215,704
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,189,142	350,804		3,403,663	306,331
Farm Implements (11%,9%)		10,208,625	1,122,945		10,556,952	950,129
Buses, Trucks and Trailers (11-13%,9%)		2,043,756	234,211		1,961,813	172,399
Furniture and Fixtures (13%,9%)		4,203,431	546,451		5,021,125	451,917
Broadcasting Equipment (13-16%,9%)		213,093	31,952		204,825	18,437
Other Property (8-16%,9%)		7,814,443	940,011		7,088,721	635,412
Class 8 Subtotal		27,672,490	3,226,374		28,237,099	2,534,625
CLASS 11						
Utilities (12%)		48,203,657	5,784,429		49,299,974	5,915,998
CLASS 12						
Mobile Homes (3.86%)		2,950,392	113,889		3,124,137	120,596
Mobile Homes (0%-3.474%)		118,683	2,775		127,810	3,238
Class 12 Subtotal		3,069,075	116,664		3,251,947	123,834
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		21,507,730	664,076		21,567,294	665,916
One Acre Farmsteads (0%-2.779%)		42,449	1,111		23,998	444
Class 14 Subtotal		21,550,179	665,187		21,591,292	666,360
CLASS 15						
Railroads (7.92%,7.49%)		19,291,290	1,527,871		19,477,824	1,458,889
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		21,240	425		21,240	425
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		278,834,955	29,721,511		270,994,466	19,020,302

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GOLDEN VALLEY COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		66,634	66,634		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	9,776	198,951	59,688	8,972	205,046	61,517
Non-Irrigated (30%)	94,523	1,813,687	544,110	90,805	1,812,718	543,820
Grazing (30%)	538,563	1,533,733	460,128	540,463	1,533,958	460,197
Wild Hay (30%)	16,495	174,377	52,317	13,896	167,216	50,168
Class 3 Subtotal	659,357	3,720,748	1,116,243	654,136	3,718,938	1,115,702
CLASS 4						
Land and Improvements:						
Residential (3.86%)		5,816,655	224,536		5,910,635	228,160
Residential (0%-3.474%)		160,248	3,942		162,739	3,754
Commercial (3.86%)		1,040,745	40,181		918,415	35,448
Industrial (3.86%)		81,800	3,159		233,337	9,007
New Manufacturing (1.93-3.474%)		306,000	5,906		273,141	5,272
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		7,405,448	277,724		7,498,267	281,641
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,145,108	34,355		1,209,735	36,293
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		1,145,108	34,355		1,209,735	36,293
CLASS 6						
Livestock (4%)		5,691,861	227,659		5,637,722	225,524
Leased and Rental Property (4%)		560	22		0	0
Class 6 Subtotal		5,692,421	227,681		5,637,722	225,524
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		363,656	27,258		1,332,410	105,972
Farm Implements (11%,9%)		2,994,393	329,380		3,410,207	306,922
Buses, Trucks and Trailers (11-13%,9%)		384,261	44,195		304,658	27,515
Furniture and Fixtures (13%,9%)		59,672	7,758		68,173	6,135
Broadcasting Equipment (13-16%,9%)		19,295	3,087		20,314	1,828
Other Property (8-16%,9%)		187,987	18,544		107,673	9,694
Class 8 Subtotal		4,009,264	430,222		5,243,435	458,066
CLASS 11						
Utilities (12%)		17,172,074	2,060,649		18,034,302	2,164,113
CLASS 12						
Mobile Homes (3.86%)		598,269	23,092		575,133	22,208
Mobile Homes (0%-3.474%)		4,763	92		4,763	91
Class 12 Subtotal		603,032	23,184		579,896	22,299
CLASS 13						
Timber Land (3.84%)	13,176	126,404	4,854	13,176	126,404	4,854
CLASS 14						
One Acre Farmsteads (3.088%)		10,889,593	336,252		11,134,163	343,801
One Acre Farmsteads (0%-2.779%)		16,303	402		66,950	1,704
Class 14 Subtotal		10,905,896	336,654		11,201,113	345,505
CLASS 15						
Railroads (7.92%,7.49%)		6,783,712	537,269		6,783,712	508,100
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		57,630,741	5,115,469		60,033,524	5,162,097

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GRANITE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		409,879	12,298		66,411	1,993
CLASS 3						
Agricultural Land:						
Irrigated (30%)	7,448	266,910	80,070	7,331	265,121	79,535
Non-Irrigated (30%)	1,207	26,708	8,014	1,821	29,998	9,001
Grazing (30%)	227,072	899,852	270,000	226,311	894,615	268,430
Wild Hay (30%)	20,445	588,245	176,478	20,982	603,942	181,190
Class 3 Subtotal	256,172	1,781,715	534,562	256,445	1,793,676	538,156
CLASS 4						
Land and Improvements:						
Residential (3.86%)		31,546,390	1,217,745		31,981,223	1,234,542
Residential (0%-3.474%)		1,152,175	24,313		970,309	19,782
Commercial (3.86%)		5,211,077	201,149		5,530,535	213,075
Industrial (3.86%)		1,997,225	77,090		1,772,648	68,424
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		39,906,867	1,520,297		40,254,715	1,535,823
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		411,921	12,358		404,692	12,140
New Industrial Property (3%)		206,667	6,200		206,831	6,205
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		618,588	18,558		611,523	18,345
CLASS 6						
Livestock (4%)		8,018,402	320,725		7,714,685	308,592
Leased and Rental Property (4%)		6,574	263		3,299	132
Class 6 Subtotal		8,024,976	320,988		7,717,984	308,724
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		4,685,329	515,389		5,832,173	524,925
Farm Implements (11%,9%)		2,281,110	250,922		2,040,596	183,650
Buses, Trucks and Trailers (11-13%,9%)		815,603	102,065		753,802	67,870
Furniture and Fixtures (13%,9%)		457,042	59,418		493,875	44,449
Broadcasting Equipment (13-16%,9%)		32,853	5,244		34,362	3,093
Other Property (8-16%,9%)		255,175	25,911		255,553	23,010
Class 8 Subtotal		8,527,112	958,949		9,410,361	846,997
CLASS 11						
Utilities (12%)		23,477,091	2,817,256		25,046,662	3,005,601
CLASS 12						
Mobile Homes (3.86%)		2,555,182	98,642		2,975,362	114,859
Mobile Homes (0%-3.474%)		82,516	2,125		76,484	1,491
Class 12 Subtotal		2,637,698	100,767		3,051,846	116,350
CLASS 13						
Timber Land (3.84%)	109,762	3,177,687	122,021	110,152	3,076,860	118,150
CLASS 14						
One Acre Farmsteads (3.088%)		8,801,528	271,815		8,763,906	270,654
One Acre Farmsteads (0%-2.779%)		44,039	646		8,248	178
Class 14 Subtotal		8,845,567	272,461		8,772,154	270,832
CLASS 15						
Railroads (7.92%,7.49%)		7,874,317	623,648		7,874,312	589,786
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		105,281,497	7,301,805		107,676,504	7,350,757

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

HILL COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		7,391,883	7,391,883		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	2,596	58,438	17,539	2,754	61,235	18,378
Non-Irrigated (30%)	1,103,679	20,811,228	6,243,368	1,102,069	20,828,787	6,248,781
Grazing (30%)	440,222	1,604,808	481,442	441,495	1,535,993	461,048
Wild Hay (30%)	3,139	44,729	13,424	3,091	44,607	13,387
Class 3 Subtotal	1,549,636	22,519,203	6,755,773	1,549,409	22,470,622	6,741,594
CLASS 4						
Land and Improvements:						
Residential (3.86%)		169,884,517	6,557,504		169,778,470	6,553,427
Residential (0%-3.474%)		2,829,947	64,209		2,626,584	62,044
Commercial (3.86%)		76,988,867	2,971,777		72,810,745	2,810,281
Industrial (3.86%)		14,328,319	553,076		13,377,186	516,364
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		251,372	4,851		233,776	4,512
Remodeled (0.772%-3.86%)		0	0		497,385	3,840
Class 4 Subtotal		264,283,022	10,151,417		259,324,146	9,950,468
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		12,365,042	370,951		12,490,645	374,722
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		12,365,042	370,951		12,490,645	374,722
CLASS 6						
Livestock (4%)		6,528,436	261,117		6,427,556	257,124
Leased and Rental Property (4%)		268,266	10,732		228,560	9,140
Class 6 Subtotal		6,796,702	271,849		6,656,116	266,264
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		5,543,790	609,817		6,692,768	602,373
Farm Implements (11%,9%)		27,217,840	2,993,977		29,218,419	2,629,665
Buses, Trucks and Trailers (11-13%,9%)		3,375,366	387,604		3,307,687	297,006
Furniture and Fixtures (13%,9%)		5,734,127	745,430		5,417,971	487,637
Broadcasting Equipment (13-16%,9%)		539,107	81,871		551,105	49,602
Other Property (8-16%,9%)		2,302,124	244,875		1,687,342	151,612
Class 8 Subtotal		44,712,354	5,063,574		46,875,292	4,217,895
CLASS 11						
Utilities (12%)		24,291,593	2,914,989		25,880,439	3,105,652
CLASS 12						
Mobile Homes (3.86%)		10,981,754	423,906		11,023,552	425,523
Mobile Homes (0%-3.474%)		276,748	6,639		277,753	6,809
Class 12 Subtotal		11,258,502	430,545		11,301,305	432,332
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		54,057,540	1,669,307		54,153,284	1,672,068
One Acre Farmsteads (0%-2.779%)		44,661	981		42,257	914
Class 14 Subtotal		54,102,201	1,670,288		54,195,541	1,672,982
CLASS 15						
Railroads (7.92%,7.49%)		38,748,662	3,068,894		39,052,630	2,925,042
CLASS 17						
Airline Property (12%)		68,536	8,224		9,030	1,084
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		486,537,700	38,098,387		478,255,766	29,688,035

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

JEFFERSON COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		50,558	50,558		71,450	71,450
CLASS 2						
Gross Proceeds		115,347,012	3,460,410		81,272,604	2,438,178
CLASS 3						
Agricultural Land:						
Irrigated (30%)	13,602	355,432	106,630	14,010	365,821	109,747
Non-Irrigated (30%)	23,496	359,982	108,000	23,493	358,856	107,662
Grazing (30%)	345,043	887,919	266,467	344,912	891,259	267,473
Wild Hay (30%)	10,461	207,202	62,165	10,472	207,405	62,226
Class 3 Subtotal	392,602	1,810,535	543,262	392,887	1,823,341	547,108
CLASS 4						
Land and Improvements:						
Residential (3.86%)		97,452,911	3,761,762		113,384,899	4,376,632
Residential (0%-3.474%)		2,661,878	52,418		3,167,304	64,739
Commercial (3.86%)		11,393,183	439,771		11,716,541	452,255
Industrial (3.86%)		15,608,355	602,487		15,763,843	608,487
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		127,116,327	4,856,438		144,032,587	5,502,113
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,261,566	37,847		1,116,714	33,502
New Industrial Property (3%)		43,224,698	1,296,740		49,469,563	1,484,087
Pollution Control and Gasohol (3%)		11,820,596	354,618		13,997,448	419,923
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		56,306,860	1,689,205		64,583,725	1,937,512
CLASS 6						
Livestock (4%)		6,795,576	271,805		6,419,024	256,785
Leased and Rental Property (4%)		26,824	1,073		36,037	1,440
Class 6 Subtotal		6,822,400	272,878		6,455,061	258,225
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		31,541,367	3,469,353		34,225,557	3,080,308
Farm Implements (11%,9%)		2,093,071	230,240		2,304,283	207,389
Buses, Trucks and Trailers (11-13%,9%)		8,373,552	1,262,815		12,500,405	1,125,643
Furniture and Fixtures (13%,9%)		1,225,722	159,347		1,188,564	106,969
Broadcasting Equipment (13-16%,9%)		78,677	12,272		74,481	6,702
Other Property (8-16%,9%)		4,520,341	497,245		6,779,016	606,996
Class 8 Subtotal		47,832,730	5,631,272		57,072,306	5,134,007
CLASS 11						
Utilities (12%)		42,328,520	5,079,422		42,576,010	5,109,119
CLASS 12						
Mobile Homes (3.86%)		4,007,532	154,698		4,353,512	168,055
Mobile Homes (0%-3.474%)		160,846	2,523		155,658	2,158
Class 12 Subtotal		4,168,378	157,221		4,509,170	170,213
CLASS 13						
Timber Land (3.84%)	43,893	663,703	25,485	43,211	656,292	25,203
CLASS 14						
One Acre Farmsteads (3.088%)		12,494,148	385,844		15,054,935	464,918
One Acre Farmsteads (0%-2.779%)		125,714	3,024		220,672	5,248
Class 14 Subtotal		12,619,862	388,868		15,275,607	470,166
CLASS 15						
Railroads (7.92%,7.49%)		4,988,673	395,103		6,914,846	517,922
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		1,765	528		1,765	528
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		3,636	73		4,109	82
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		420,060,959	22,550,723		425,248,873	22,181,826

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

JUDITH BASIN COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		97,407	97,407		15,357	15,357
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	1,292	50,220	15,066	4,247	153,592	46,078
Non-Irrigated (30%)	214,106	6,193,487	1,858,049	211,463	6,098,541	1,829,565
Grazing (30%)	498,464	3,077,591	923,283	494,909	3,044,764	913,435
Wild Hay (30%)	55,279	1,249,670	374,901	54,293	1,225,938	367,781
Class 3 Subtotal	769,141	10,570,968	3,171,299	764,912	10,522,835	3,156,859
CLASS 4						
Land and Improvements:						
Residential (3.86%)		13,840,194	534,300		14,150,185	546,263
Residential (0%-3.474%)		289,804	6,326		193,238	3,941
Commercial (3.86%)		3,960,044	152,871		3,794,236	146,460
Industrial (3.86%)		1,954,141	75,432		1,784,079	68,864
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		20,044,183	768,929		19,921,738	765,528
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,269,014	68,073		2,353,302	70,602
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,269,014	68,073		2,353,302	70,602
CLASS 6						
Livestock (4%)		14,205,972	568,225		14,449,926	578,007
Leased and Rental Property (4%)		5,633	225		3,855	154
Class 6 Subtotal		14,211,605	568,450		14,453,781	578,161
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,792,366	197,161		1,318,814	118,702
Farm Implements (11%,9%)		7,457,988	820,370		8,659,799	779,378
Buses, Trucks and Trailers (11-13%,9%)		957,527	110,557		905,988	81,541
Furniture and Fixtures (13%,9%)		327,922	42,632		368,634	33,183
Broadcasting Equipment (13-16%,9%)		20,158	3,225		20,531	1,848
Other Property (8-16%,9%)		78,640	6,657		11,398	1,032
Class 8 Subtotal		10,634,601	1,180,602		11,285,164	1,015,684
CLASS 11						
Utilities (12%)		8,648,874	1,037,866		10,113,861	1,213,664
CLASS 12						
Mobile Homes (3.86%)		1,920,908	74,145		2,103,668	81,198
Mobile Homes (0%-3.474%)		9,015	243		9,015	313
Class 12 Subtotal		1,929,923	74,388		2,112,683	81,511
CLASS 13						
Timber Land (3.84%)	5,743	38,921	1,503	6,300	46,785	1,805
CLASS 14						
One Acre Farmsteads (3.088%)		24,536,582	757,681		25,191,910	777,731
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		24,536,582	757,681		25,191,910	777,731
CLASS 15						
Railroads (7.92%,7.49%)		15,411,150	1,220,561		14,805,127	1,108,904
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		15	6		15	6
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		108,393,243	8,946,765		110,822,558	8,785,812

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

LAKE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	107,430	2,332,042	699,613	105,186	2,293,973	688,271
Non-Irrigated (30%)	15,885	866,754	260,026	15,061	844,720	253,435
Grazing (30%)	167,871	905,480	271,644	167,028	893,493	268,134
Wild Hay (30%)	11,952	218,041	65,314	11,938	217,404	65,234
Class 3 Subtotal	303,138	4,322,317	1,296,597	299,213	4,249,590	1,275,074
CLASS 4						
Land and Improvements:						
Residential (3.86%)		389,904,535	15,050,314		391,519,756	15,112,652
Residential (0%-3.474%)		7,396,673	165,710		7,149,518	158,581
Commercial (3.86%)		62,388,670	2,408,200		63,932,094	2,466,959
Industrial (3.86%)		6,773,650	261,441		7,699,476	297,201
New Manufacturing (1.93-3.474%)		325,900	6,289		391,000	7,547
Golf Courses (1.93%)		340,266	6,567		340,266	6,567
Remodeled (0.772%-3.86%)		110,031	849		110,031	2,548
Class 4 Subtotal		467,239,725	17,899,370		471,142,141	18,052,055
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,828,802	114,854		3,684,239	110,528
New Industrial Property (3%)		36,016	1,080		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,864,818	115,934		3,684,239	110,528
CLASS 6						
Livestock (4%)		12,722,974	508,727		12,514,291	500,606
Leased and Rental Property (4%)		0	0		96,192	3,847
Class 6 Subtotal		12,722,974	508,727		12,610,483	504,453
CLASS 7						
Independent Telephone (8%)		3,399	271		3,389	271
CLASS 8						
Machinery (11%,9%)		8,427,244	849,420		9,980,448	838,031
Farm Implements (11%,9%)		7,002,798	770,308		7,429,643	668,663
Buses, Trucks and Trailers (11-13%,9%)		2,308,783	267,236		1,960,171	176,540
Furniture and Fixtures (13%,9%)		5,719,515	743,537		5,689,849	512,106
Broadcasting Equipment (13-16%,9%)		173,072	27,297		445,034	40,053
Other Property (8-16%,9%)		2,646,773	292,749		1,855,857	158,666
Class 8 Subtotal		26,278,185	2,950,547		27,361,002	2,394,059
CLASS 11						
Utilities (12%)		22,797,789	2,735,699		24,702,824	2,964,336
CLASS 12						
Mobile Homes (3.86%)		10,961,640	423,119		11,573,873	446,761
Mobile Homes (0%-3.474%)		591,802	11,913		519,855	11,776
Class 12 Subtotal		11,553,442	435,032		12,093,728	458,537
CLASS 13						
Timber Land (3.84%)	100,382	6,822,070	261,967	100,055	6,716,357	257,901
CLASS 14						
One Acre Farmsteads (3.088%)		70,935,140	2,190,477		72,285,252	2,231,869
One Acre Farmsteads (0%-2.779%)		543,254	10,536		466,466	9,650
Class 14 Subtotal		71,478,394	2,201,013		72,751,718	2,241,519
CLASS 15						
Railroads (7.92%,7.49%)		5,838,742	462,420		5,838,745	437,322
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		21,900	438		22,500	450
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		632,943,755	28,868,015		641,176,716	28,696,505

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

LEWIS AND CLARK COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		2,630,484	78,915		13,896,973	416,909
CLASS 3						
Agricultural Land:						
Irrigated (30%)	39,454	1,108,203	332,522	39,841	1,110,323	333,155
Non-Irrigated (30%)	33,463	718,819	215,684	33,713	722,423	216,764
Grazing (30%)	737,836	2,984,525	895,358	739,280	2,966,385	890,339
Wild Hay (30%)	17,474	314,282	94,327	16,651	310,852	93,297
Class 3 Subtotal	828,227	5,125,829	1,537,891	829,485	5,109,983	1,533,555
CLASS 4						
Land and Improvements:						
Residential (3.86%)		708,905,613	27,363,900		725,564,470	28,007,363
Residential (0%-3.474%)		7,155,587	163,936		8,600,258	199,949
Commercial (3.86%)		295,802,487	11,417,977		295,800,063	11,417,868
Industrial (3.86%)		11,265,402	434,844		18,247,903	704,370
New Manufacturing (1.93-3.474%)		0	0		103,600	1,999
Golf Courses (1.93%)		993,046	19,165		1,077,132	20,789
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		1,024,122,135	39,399,822		1,049,393,426	40,352,338
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,002,148	60,065		2,204,621	66,139
New Industrial Property (3%)		222,538	6,676		0	0
Pollution Control and Gasohol (3%)		18,977,401	569,322		19,548,409	586,452
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		21,202,087	636,063		21,753,030	652,591
CLASS 6						
Livestock (4%)		9,602,773	384,056		10,525,523	421,073
Leased and Rental Property (4%)		414,265	16,571		713,751	28,551
Class 6 Subtotal		10,017,038	400,627		11,239,274	449,624
CLASS 7						
Independent Telephone (8%)		758,534	60,683		703,848	56,307
CLASS 8						
Machinery (11%,9%)		15,132,973	1,664,639		21,322,715	1,919,054
Farm Implements (11%,9%)		4,005,812	440,635		4,630,734	416,777
Buses, Trucks and Trailers (11-13%,9%)		2,842,191	346,112		3,026,566	362,026
Furniture and Fixtures (13%,9%)		27,900,838	3,627,146		29,032,025	2,612,920
Broadcasting Equipment (13-16%,9%)		1,508,652	240,984		1,399,508	125,957
Other Property (8-16%,9%)		4,678,404	446,972		4,223,057	380,220
Class 8 Subtotal		56,068,870	6,766,488		63,634,605	5,816,954
CLASS 11						
Utilities (12%)		103,041,994	12,365,039		105,258,435	12,631,015
CLASS 12						
Mobile Homes (3.86%)		20,730,576	800,200		21,130,725	815,645
Mobile Homes (0%-3.474%)		496,060	11,181		460,424	11,070
Class 12 Subtotal		21,226,636	811,381		21,591,149	826,715
CLASS 13						
Timber Land (3.84%)	135,080	2,087,388	80,149	133,638	2,074,540	79,657
CLASS 14						
One Acre Farmsteads (3.088%)		34,885,062	1,077,281		34,550,035	1,066,939
One Acre Farmsteads (0%-2.779%)		123,541	1,199		121,561	2,135
Class 14 Subtotal		35,008,603	1,078,480		34,671,596	1,069,074
CLASS 15						
Railroads (7.92%,7.49%)		17,869,584	1,415,271		17,934,032	1,343,259
CLASS 17						
Airline Property (12%)		5,119,473	614,338		6,718,073	806,168
CLASS 18						
Eligible Mining Claims (30%)		443	133		930	280
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		481,189	9,628		415,296	8,310
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		1,304,760,287	65,254,908		1,354,395,190	66,042,756

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

LIBERTY COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		3,703,754	3,703,754		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	705	15,876	4,764	705	15,876	4,764
Non-Irrigated (30%)	595,273	11,298,189	3,389,537	585,538	11,252,031	3,375,686
Grazing (30%)	296,474	1,015,682	304,783	296,123	994,324	298,377
Wild Hay (30%)	5,251	54,743	16,423	5,251	54,743	16,423
Class 3 Subtotal	897,703	12,384,490	3,715,507	887,617	12,316,974	3,695,250
CLASS 4						
Land and Improvements:						
Residential (3.86%)		16,769,916	647,334		17,097,049	659,961
Residential (0%-3.474%)		277,593	8,679		310,227	9,801
Commercial (3.86%)		5,087,201	196,362		4,804,781	185,471
Industrial (3.86%)		2,843,031	109,745		2,322,132	89,636
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		24,977,741	962,120		24,534,189	944,869
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,552,594	106,580		3,535,330	106,063
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,552,594	106,580		3,535,330	106,063
CLASS 6						
Livestock (4%)		3,307,308	132,285		3,559,878	142,407
Leased and Rental Property (4%)		0	0		0	0
Class 6 Subtotal		3,307,308	132,285		3,559,878	142,407
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,270,228	139,725		1,103,203	99,309
Farm Implements (11%,9%)		13,928,458	1,532,127		15,154,598	1,363,912
Buses, Trucks and Trailers (11-13%,9%)		1,204,494	137,083		1,256,788	113,111
Furniture and Fixtures (13%,9%)		408,444	53,105		415,412	37,389
Broadcasting Equipment (13-16%,9%)		25,965	4,125		47,242	4,252
Other Property (8-16%,9%)		1,493,804	163,930		1,251,249	112,640
Class 8 Subtotal		18,331,393	2,030,095		19,228,492	1,730,613
CLASS 11						
Utilities (12%)		5,779,980	693,625		9,808,287	1,178,766
CLASS 12						
Mobile Homes (3.86%)		1,238,408	47,796		1,167,957	45,077
Mobile Homes (0%-3.474%)		0	0		0	0
Class 12 Subtotal		1,238,408	47,796		1,167,957	45,077
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		33,275,606	1,027,461		33,515,990	1,034,882
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		33,275,606	1,027,461		33,515,990	1,034,882
CLASS 15						
Railroads (7.92%,7.49%)		7,662,942	606,905		7,431,749	556,638
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		114,214,216	13,026,128		115,098,846	9,434,565

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

LINCOLN COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		3,556,982	3,556,982		3,087,356	3,087,356
CLASS 2						
Gross Proceeds		51,620,204	1,548,606		55,731,422	1,671,943
CLASS 3						
Agricultural Land:						
Irrigated (30%)	5,124	84,383	25,324	5,171	84,749	25,435
Non-Irrigated (30%)	399	7,482	2,248	408	7,655	2,300
Grazing (30%)	43,825	177,720	53,390	41,875	166,184	49,929
Wild Hay (30%)	6,375	124,455	37,341	6,383	124,317	37,299
Class 3 Subtotal	55,723	394,040	118,303	53,837	382,905	114,963
CLASS 4						
Land and Improvements:						
Residential (3.86%)		221,716,222	8,558,279		225,434,070	8,701,540
Residential (0%-3.474%)		5,828,529	136,573		5,689,767	130,813
Commercial (3.86%)		58,546,638	2,259,856		58,753,847	2,267,197
Industrial (3.86%)		31,935,053	1,232,692		32,395,977	1,250,482
New Manufacturing (1.93-3.474%)		32,564	628		140,756	2,716
Golf Courses (1.93%)		1,618,592	31,239		1,618,592	31,239
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		319,677,598	12,219,267		324,033,009	12,383,987
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		11,196,898	335,906		11,402,866	345,087
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		7,218,228	213,410		7,186,792	212,443
Research and Development (0%-3%)		0	0		134,891	2,023
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		18,415,126	549,316		18,724,549	559,553
CLASS 6						
Livestock (4%)		2,151,066	86,013		2,066,531	82,684
Leased and Rental Property (4%)		124,793	4,993		150,351	6,014
Class 6 Subtotal		2,275,859	91,006		2,216,882	88,698
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		65,756,936	6,858,761		71,208,259	6,051,850
Farm Implements (11%,9%)		1,054,699	116,016		1,150,017	103,510
Buses, Trucks and Trailers (11-13%,9%)		5,285,436	657,954		4,714,948	423,031
Furniture and Fixtures (13%,9%)		4,501,221	585,163		4,983,029	448,488
Broadcasting Equipment (13-16%,9%)		520,544	80,980		1,131,959	101,878
Other Property (8-16%,9%)		7,117,891	758,886		5,225,298	468,715
Class 8 Subtotal		84,236,727	9,057,760		88,413,510	7,597,472
CLASS 11						
Utilities (12%)		14,941,406	1,792,970		14,390,932	1,726,911
CLASS 12						
Mobile Homes (3.86%)		12,059,773	465,514		13,083,771	505,040
Mobile Homes (0%-3.474%)		645,259	14,624		640,177	14,881
Class 12 Subtotal		12,705,032	480,138		13,723,948	519,921
CLASS 13						
Timber Land (3.84%)	423,368	31,886,454	1,224,437	425,008	30,973,626	1,189,386
CLASS 14						
One Acre Farmsteads (3.088%)		25,709,542	793,846		25,824,041	797,385
One Acre Farmsteads (0%-2.779%)		446,338	6,952		455,218	8,339
Class 14 Subtotal		26,155,880	800,798		26,279,259	805,724
CLASS 15						
Railroads (7.92%,7.49%)		34,146,112	2,704,374		34,767,557	2,604,090
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		600,011,420	34,143,957		612,724,955	32,350,004

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MADISON COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		2,180,824	2,180,824		2,202,046	2,202,046
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	75,984	2,780,597	834,249	76,081	2,785,768	835,800
Non-Irrigated (30%)	20,010	528,124	158,446	20,001	527,916	158,384
Grazing (30%)	875,771	3,124,147	937,244	875,165	3,117,882	935,538
Wild Hay (30%)	19,846	528,473	158,552	19,805	527,005	158,111
Class 3 Subtotal	991,611	6,961,341	2,088,491	991,052	6,958,571	2,087,833
CLASS 4						
Land and Improvements:						
Residential (3.86%)		99,426,006	3,837,909		128,624,566	4,964,914
Residential (0%-3.474%)		3,075,012	75,471		2,562,487	60,667
Commercial (3.86%)		34,401,169	1,327,907		23,528,680	908,225
Industrial (3.86%)		3,592,834	138,682		4,039,246	155,916
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		140,495,021	5,379,969		158,754,979	6,089,722
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,457,766	133,733		4,376,055	131,286
New Industrial Property (3%)		0	0		117,600	3,528
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		4,457,766	133,733		4,493,655	134,814
CLASS 6						
Livestock (4%)		24,647,201	985,859		25,304,937	1,012,198
Leased and Rental Property (4%)		144,841	5,795		171,421	15,428
Class 6 Subtotal		24,792,042	991,654		25,476,358	1,027,626
CLASS 7						
Independent Telephone (8%)		0	0		1,850,350	222,043
CLASS 8						
Machinery (11%,9%)		15,071,234	1,657,840		17,427,457	1,568,476
Farm Implements (11%,9%)		7,896,531	868,627		8,844,603	796,020
Buses, Trucks and Trailers (11-13%,9%)		5,025,967	690,452		4,944,861	450,282
Furniture and Fixtures (13%,9%)		2,597,765	337,714		2,482,105	223,398
Broadcasting Equipment (13-16%,9%)		162,496	24,223		147,701	13,294
Other Property (8-16%,9%)		2,810,794	291,522		2,728,022	244,599
Class 8 Subtotal		33,564,787	3,870,378		36,574,749	3,296,069
CLASS 11						
Utilities (12%)		17,663,269	2,119,599		18,227,144	2,187,254
CLASS 12						
Mobile Homes (3.86%)		2,922,618	112,814		2,965,232	114,463
Mobile Homes (0%-3.474%)		120,543	2,714		102,353	2,317
Class 12 Subtotal		3,043,161	115,528		3,067,585	116,780
CLASS 13						
Timber Land (3.84%)	72,032	780,843	29,963	72,319	774,346	29,712
CLASS 14						
One Acre Farmsteads (3.088%)		44,620,656	1,377,878		46,916,750	1,448,863
One Acre Farmsteads (0%-2.779%)		494,305	10,209		437,649	9,455
Class 14 Subtotal		45,114,961	1,388,087		47,354,399	1,458,318
CLASS 15						
Railroads (7.92%,7.49%)		3,285,348	260,200		3,285,367	246,074
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		282,339,363	18,558,426		309,019,549	19,098,291

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MCCONE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		409,367	409,367		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	4,715	99,940	29,982	4,665	98,940	29,683
Non-Irrigated (30%)	486,365	8,403,280	2,520,984	484,544	8,399,360	2,519,809
Grazing (30%)	839,595	2,369,320	710,796	839,366	2,368,350	710,506
Wild Hay (30%)	5,672	86,270	25,881	5,513	94,790	25,438
Class 3 Subtotal	1,336,347	10,958,810	3,287,643	1,334,088	10,961,440	3,285,436
CLASS 4						
Land and Improvements:						
Residential (3.86%)		14,568,240	562,336		14,511,900	560,144
Residential (0%-3.474%)		352,910	9,103		347,730	8,938
Commercial (3.86%)		5,086,618	196,344		4,563,570	176,144
Industrial (3.86%)		1,206,760	46,582		1,147,090	44,270
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		21,214,528	814,365		20,570,290	789,496
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		6,674,113	200,220		7,020,732	210,624
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		6,674,113	200,220		7,020,732	210,624
CLASS 6						
Livestock (4%)		9,675,241	386,997		9,534,718	381,416
Leased and Rental Property (4%)		4,207	168		2,525	101
Class 6 Subtotal		9,679,448	387,165		9,537,243	381,517
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		657,873	72,368		686,786	61,812
Farm Implements (11%,9%)		15,750,145	1,732,517		16,915,677	1,522,409
Buses, Trucks and Trailers (11-13%,9%)		1,555,415	178,403		1,251,155	111,190
Furniture and Fixtures (13%,9%)		412,274	53,598		221,627	19,949
Broadcasting Equipment (13-16%,9%)		39,691	6,350		245,819	22,124
Other Property (8-16%,9%)		940,149	96,667		1,146,946	103,238
Class 8 Subtotal		19,355,547	2,139,903		20,468,010	1,840,722
CLASS 11						
Utilities (12%)		2,111,394	253,368		2,054,293	246,516
CLASS 12						
Mobile Homes (3.86%)		1,027,150	39,648		1,019,750	39,361
Mobile Homes (0%-3.474%)		5,210	141		33,550	940
Class 12 Subtotal		1,032,360	39,789		1,053,300	40,301
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		28,803,660	889,388		28,653,330	884,702
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		28,803,660	889,388		28,653,330	884,702
CLASS 15						
Railroads (7.92%,7.49%)		1,636,371	129,601		1,636,368	122,564
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		101,875,598	8,550,809		101,955,006	7,801,878

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MEAGHER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		64,644	1,939		88,994	2,670
CLASS 3						
Agricultural Land:						
Irrigated (30%)	21,921	425,640	127,706	21,880	424,903	127,485
Non-Irrigated (30%)	32,312	822,595	246,791	32,518	827,097	248,141
Grazing (30%)	791,846	2,811,653	843,496	791,578	2,815,401	844,761
Wild Hay (30%)	33,368	590,012	177,014	33,056	584,035	175,221
Class 3 Subtotal	879,447	4,649,900	1,395,007	879,032	4,651,436	1,395,608
CLASS 4						
Land and Improvements:						
Residential (3.86%)		17,069,722	658,949		17,297,394	667,738
Residential (0%-3.474%)		612,658	13,331		588,607	12,801
Commercial (3.86%)		4,543,141	175,353		4,536,166	175,086
Industrial (3.86%)		895,040	34,550		968,907	37,403
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		23,120,561	882,183		23,391,074	893,028
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		222,191	6,665		223,041	6,690
New Industrial Property (3%)		78,067	2,342		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		300,258	9,007		223,041	6,690
CLASS 6						
Livestock (4%)		13,969,565	558,777		12,514,431	500,586
Leased and Rental Property (4%)		11,756	470		13,526	541
Class 6 Subtotal		13,981,321	559,247		12,527,957	501,127
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,614,803	177,634		2,499,879	224,994
Farm Implements (11%,9%)		3,494,898	384,442		3,948,063	355,324
Buses, Trucks and Trailers (11-13%,9%)		835,727	97,971		632,901	58,374
Furniture and Fixtures (13%,9%)		771,815	100,336		665,864	59,931
Broadcasting Equipment (13-16%,9%)		36,507	5,840		35,734	3,215
Other Property (8-16%,9%)		273,208	27,914		213,690	19,197
Class 8 Subtotal		7,026,958	794,137		7,996,131	721,035
CLASS 11						
Utilities (12%)		31,227,079	3,747,249		32,983,808	3,958,058
CLASS 12						
Mobile Homes (3.86%)		1,395,599	53,865		1,496,056	57,741
Mobile Homes (0%-3.474%)		110,916	2,337		99,143	2,179
Class 12 Subtotal		1,506,515	56,202		1,595,199	59,920
CLASS 13						
Timber Land (3.84%)	117,816	1,482,562	56,907	117,795	1,482,423	56,901
CLASS 14						
One Acre Farmsteads (3.088%)		13,505,847	416,996		13,804,171	426,208
One Acre Farmsteads (0%-2.779%)		19,330	258		20,330	438
Class 14 Subtotal		13,525,177	417,254		13,824,501	426,646
CLASS 15						
Railroads (7.92%,7.49%)		0	0		0	0
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		96,884,975	7,919,132		98,764,564	8,021,683

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MINERAL COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	1,907	62,737	18,821	1,825	60,308	18,092
Non-Irrigated (30%)	607	22,801	6,840	607	22,801	6,840
Grazing (30%)	9,034	42,628	12,788	9,057	42,544	12,763
Wild Hay (30%)	2,212	60,589	18,177	2,219	60,684	18,205
Class 3 Subtotal	13,760	188,755	56,626	13,708	186,337	55,900
CLASS 4						
Land and Improvements:						
Residential (3.86%)		27,337,746	1,055,238		27,483,638	1,060,868
Residential (0%-3.474%)		1,240,736	23,661		1,610,935	33,770
Commercial (3.86%)		10,669,581	411,846		10,601,521	408,966
Industrial (3.86%)		3,979,699	153,616		4,247,635	163,959
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		43,227,762	1,644,361		43,943,729	1,667,563
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		778,104	23,343		792,025	23,761
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		778,104	23,343		792,025	23,761
CLASS 6						
Livestock (4%)		505,165	20,205		508,021	20,321
Leased and Rental Property (4%)		4,740	190		2,298	92
Class 6 Subtotal		509,905	20,395		510,319	20,413
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		7,895,559	868,511		8,241,934	741,773
Farm Implements (11%,9%)		259,738	28,571		245,871	22,128
Buses, Trucks and Trailers (11-13%,9%)		428,703	49,316		286,438	25,760
Furniture and Fixtures (13%,9%)		826,456	107,439		738,062	66,426
Broadcasting Equipment (13-16%,9%)		74,716	11,507		120,317	10,829
Other Property (8-16%,9%)		257,092	26,947		187,062	16,497
Class 8 Subtotal		9,742,264	1,092,291		9,819,684	883,413
CLASS 11						
Utilities (12%)		30,793,264	3,695,192		31,628,629	3,795,435
CLASS 12						
Mobile Homes (3.86%)		3,784,072	146,065		3,862,631	149,099
Mobile Homes (0%-3.474%)		172,658	3,254		269,558	5,339
Class 12 Subtotal		3,956,730	149,319		4,132,189	154,438
CLASS 13						
Timber Land (3.84%)	91,729	4,350,958	167,077	91,606	4,290,388	164,751
CLASS 14						
One Acre Farmsteads (3.088%)		7,076,762	218,531		7,229,943	223,261
One Acre Farmsteads (0%-2.779%)		117,660	1,719		58,173	762
Class 14 Subtotal		7,194,422	220,250		7,288,116	224,023
CLASS 15						
Railroads (7.92%,7.49%)		13,579,106	1,075,465		13,586,569	1,017,634
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		114,321,270	8,144,319		116,177,985	8,007,332

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MISSOULA COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	17,552	658,853	197,656	17,545	644,629	193,389
Non-Irrigated (30%)	5,882	148,832	44,650	5,866	147,392	44,218
Grazing (30%)	108,654	572,047	171,614	108,167	585,473	175,642
Wild Hay (30%)	9,771	233,662	70,099	9,896	237,042	71,113
Class 3 Subtotal	141,859	1,613,394	484,019	141,474	1,614,536	484,362
CLASS 4						
Land and Improvements:						
Residential (3.86%)		1,156,801,975	44,652,557		1,166,879,561	45,041,550
Residential (0%-3.474%)		20,086,365	440,245		19,684,115	438,971
Commercial (3.86%)		570,675,734	22,028,083		584,853,836	22,574,527
Industrial (3.86%)		79,450,035	3,066,772		81,952,186	3,163,354
New Manufacturing (1.93-3.474%)		4,466,077	86,195		7,380,377	142,442
Golf Courses (1.93%)		1,888,100	36,440		1,888,100	36,440
Remodeled (0.772%-3.86%)		132,800	1,025		176,900	2,390
Class 4 Subtotal		1,833,501,086	70,311,317		1,862,815,075	71,399,674
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		18,054,565	541,637		19,125,055	573,752
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		13,066,113	391,983		12,666,346	379,990
Research and Development (0%-3%)		0	0		146,580	4,397
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		31,120,678	933,620		31,937,981	958,139
CLASS 6						
Livestock (4%)		4,361,338	174,451		4,739,676	189,588
Leased and Rental Property (4%)		756,879	30,275		914,677	36,587
Class 6 Subtotal		5,118,217	204,726		5,654,353	226,175
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		154,510,887	16,934,932		175,647,011	15,693,926
Farm Implements (11%,9%)		1,821,766	200,394		2,099,103	188,919
Buses, Trucks and Trailers (11-13%,9%)		7,731,561	887,591		6,302,943	563,519
Furniture and Fixtures (13%,9%)		41,754,752	5,428,118		45,764,342	4,118,791
Broadcasting Equipment (13-16%,9%)		2,361,831	377,364		2,489,620	224,067
Other Property (8-16%,9%)		10,456,464	1,034,509		7,599,445	680,176
Class 8 Subtotal		218,637,261	24,862,908		239,902,464	21,469,398
CLASS 11						
Utilities (12%)		108,127,428	12,975,289		116,875,370	14,025,044
CLASS 12						
Mobile Homes (3.86%)		43,331,520	1,672,597		44,200,920	1,706,156
Mobile Homes (0%-3.474%)		1,210,707	26,911		1,090,322	25,099
Class 12 Subtotal		44,542,227	1,699,508		45,291,242	1,731,255
CLASS 13						
Timber Land (3.84%)	559,016	31,846,219	1,222,895	557,421	31,339,635	1,203,442
CLASS 14						
One Acre Farmsteads (3.088%)		43,279,743	1,336,478		45,456,250	1,403,689
One Acre Farmsteads (0%-2.779%)		294,700	6,167		159,500	2,950
Class 14 Subtotal		43,574,443	1,342,645		45,615,750	1,406,639
CLASS 15						
Railroads (7.92%,7.49%)		24,790,653	1,963,419		24,981,575	1,871,120
CLASS 17						
Airline Property (12%)		8,914,045	1,069,685		9,990,780	1,198,893
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		15,900	318		15,900	318
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		2,351,801,551	117,070,349		2,416,034,661	115,974,459

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MUSSELSHELL COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		4,628,787	4,628,787		0	0
CLASS 2						
Gross Proceeds		154,240	69,408		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	12,484	410,830	123,249	12,495	411,129	123,339
Non-Irrigated (30%)	106,635	2,151,871	645,561	113,302	2,283,299	684,990
Grazing (30%)	783,042	2,398,918	719,676	769,519	2,322,892	696,868
Wild Hay (30%)	7,806	79,189	23,757	6,783	77,819	23,346
Class 3 Subtotal	909,967	5,040,808	1,512,243	902,099	5,095,139	1,528,543
CLASS 4						
Land and Improvements:						
Residential (3.86%)		36,623,208	1,413,656		37,549,572	1,449,414
Residential (0%-3.474%)		1,332,519	27,665		1,087,434	22,514
Commercial (3.86%)		10,348,874	399,467		9,674,060	373,288
Industrial (3.86%)		58,598	2,262		55,743	2,152
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		48,363,199	1,843,050		48,366,809	1,847,368
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,414,725	102,442		3,478,186	104,346
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,414,725	102,442		3,478,186	104,346
CLASS 6						
Livestock (4%)		7,368,511	294,741		8,133,990	325,361
Leased and Rental Property (4%)		31,139	1,246		36,100	1,444
Class 6 Subtotal		7,399,650	295,987		8,170,090	326,805
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,910,954	210,205		3,398,517	305,866
Farm Implements (11%,9%)		3,167,204	348,392		3,810,618	342,956
Buses, Trucks and Trailers (11-13%,9%)		1,472,624	169,089		1,338,405	118,143
Furniture and Fixtures (13%,9%)		779,971	101,396		760,536	68,448
Broadcasting Equipment (13-16%,9%)		6,532	1,035		43,019	3,872
Other Property (8-16%,9%)		3,641,252	407,923		3,031,905	271,470
Class 8 Subtotal		10,978,537	1,238,040		12,383,000	1,110,755
CLASS 11						
Utilities (12%)		8,961,431	1,075,372		9,176,159	1,101,139
CLASS 12						
Mobile Homes (3.86%)		3,673,372	141,792		3,787,652	146,203
Mobile Homes (0%-3.474%)		93,088	2,302		79,595	1,823
Class 12 Subtotal		3,766,460	144,094		3,867,247	148,026
CLASS 13						
Timber Land (3.84%)	96,130	1,614,164	61,984	92,535	1,620,962	62,245
CLASS 14						
One Acre Farmsteads (3.088%)		17,973,476	555,020		17,877,548	552,057
One Acre Farmsteads (0%-2.779%)		164,096	4,065		53,952	699
Class 14 Subtotal		18,137,572	559,085		17,931,500	552,756
CLASS 15						
Railroads (7.92%,7.49%)		0	0		0	0
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		112,459,573	11,530,492		110,089,092	6,781,983

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PARK COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		2,859,904	85,797
CLASS 3						
Agricultural Land:						
Irrigated (30%)	44,848	1,199,717	359,951	45,118	1,203,344	361,037
Non-Irrigated (30%)	38,133	1,077,159	323,156	38,001	1,075,295	322,596
Grazing (30%)	647,981	2,698,250	809,475	648,192	2,693,434	808,229
Wild Hay (30%)	8,703	196,864	59,066	8,777	198,780	59,639
Class 3 Subtotal	739,665	5,171,990	1,551,648	740,088	5,170,853	1,551,501
CLASS 4						
Land and Improvements:						
Residential (3.86%)		192,654,101	7,436,276		207,084,431	7,993,377
Residential (0%-3.474%)		6,620,452	144,984		5,406,047	136,235
Commercial (3.86%)		55,849,566	2,155,798		57,005,508	2,200,416
Industrial (3.86%)		7,217,960	278,612		4,061,932	156,786
New Manufacturing (1.93-3.474%)		4,898,500	94,541		8,415,800	162,424
Golf Courses (1.93%)		354,325	6,838		354,325	6,838
Remodeled (0.772%-3.86%)		123,513	0		703,529	5,252
Class 4 Subtotal		267,718,417	10,117,049		283,031,572	10,661,328
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		5,031,077	150,933		5,431,181	162,938
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		1,464,331	21,965
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		5,031,077	150,933		6,895,512	184,903
CLASS 6						
Livestock (4%)		13,325,321	532,984		13,023,807	520,987
Leased and Rental Property (4%)		45,990	1,839		25,735	1,030
Class 6 Subtotal		13,371,311	534,823		13,049,542	522,017
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		10,325,255	1,079,722		20,262,810	1,250,614
Farm Implements (11%,9%)		5,532,372	608,559		6,329,881	569,694
Buses, Trucks and Trailers (11-13%,9%)		1,635,761	281,710		2,052,267	176,435
Furniture and Fixtures (13%,9%)		4,409,999	573,300		5,368,674	483,187
Broadcasting Equipment (13-16%,9%)		288,835	44,579		255,105	22,959
Other Property (8-16%,9%)		1,330,306	128,875		653,091	58,800
Class 8 Subtotal		23,522,528	2,716,745		34,921,828	2,561,689
CLASS 11						
Utilities (12%)		32,052,270	3,846,270		34,150,179	4,098,019
CLASS 12						
Mobile Homes (3.86%)		8,242,780	318,192		10,866,808	419,475
Mobile Homes (0%-3.474%)		234,980	5,012		225,311	5,214
Class 12 Subtotal		8,477,760	323,204		11,092,119	424,689
CLASS 13						
Timber Land (3.84%)	92,385	1,867,528	71,751	92,757	1,866,716	71,674
CLASS 14						
One Acre Farmsteads (3.088%)		46,393,935	1,432,682		46,573,221	1,438,223
One Acre Farmsteads (0%-2.779%)		397,560	7,559		387,214	7,866
Class 14 Subtotal		46,791,495	1,440,241		46,960,435	1,446,089
CLASS 15						
Railroads (7.92%,7.49%)		9,706,153	768,727		9,706,222	726,996
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		269,177	5,385		238,627	4,774
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		413,979,706	21,526,776		449,943,509	22,339,476

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PETROLEUM COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		629,471	629,471		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	6,098	183,427	55,031	6,097	180,400	54,123
Non-Irrigated (30%)	63,534	983,720	295,124	60,408	981,880	294,574
Grazing (30%)	487,186	1,482,648	444,806	529,843	1,490,699	447,223
Wild Hay (30%)	5,342	145,102	43,533	5,374	145,104	43,533
Class 3 Subtotal	562,160	2,794,897	838,494	601,722	2,798,083	839,453
CLASS 4						
Land and Improvements:						
Residential (3.86%)		1,624,456	62,669		1,506,009	58,130
Residential (0%-3.474%)		69,980	1,746		48,675	1,024
Commercial (3.86%)		446,478	17,233		399,546	15,422
Industrial (3.86%)		0	0		0	0
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		2,140,914	81,648		1,954,230	74,576
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,300,583	69,116		2,427,156	72,815
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,300,583	69,116		2,427,156	72,815
CLASS 6						
Livestock (4%)		7,050,970	282,033		7,515,551	300,623
Leased and Rental Property (4%)		0	0		0	0
Class 6 Subtotal		7,050,970	282,033		7,515,551	300,623
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		139,069	15,297		169,205	15,224
Farm Implements (11%,9%)		1,793,190	197,273		2,299,335	206,939
Buses, Trucks and Trailers (11-13%,9%)		386,305	45,121		244,187	21,980
Furniture and Fixtures (13%,9%)		28,538	3,709		19,682	1,771
Broadcasting Equipment (13-16%,9%)		0	0		0	0
Other Property (8-16%,9%)		589,291	65,847		253,186	22,783
Class 8 Subtotal		2,936,393	327,247		2,985,595	268,697
CLASS 11						
Utilities (12%)		236,646	28,397		238,987	28,679
CLASS 12						
Mobile Homes (3.86%)		563,175	21,738		812,685	31,291
Mobile Homes (0%-3.474%)		0	0		0	0
Class 12 Subtotal		563,175	21,738		812,685	31,291
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		4,234,793	130,773		4,249,260	131,049
One Acre Farmsteads (0%-2.779%)		14,602	270		0	0
Class 14 Subtotal		4,249,395	131,043		4,249,260	131,049
CLASS 15						
Railroads (7.92%,7.49%)		0	0		0	0
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		2,752	830		2,752	832
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		22,905,196	2,410,017		22,984,299	1,748,015

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PHILLIPS COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		16,709,368	16,709,368		4,537,044	4,537,044
CLASS 2						
Gross Proceeds		49,788,626	1,493,659		45,035,401	1,351,062
CLASS 3						
Agricultural Land:						
Irrigated (30%)	41,564	754,109	226,264	55,540	745,670	223,701
Non-Irrigated (30%)	388,071	7,415,667	2,224,788	404,703	7,521,689	2,256,507
Grazing (30%)	1,110,450	3,708,335	1,112,501	1,165,034	3,699,897	1,109,969
Wild Hay (30%)	20,701	347,831	104,367	22,187	358,543	107,563
Class 3 Subtotal	1,560,786	12,225,942	3,667,920	1,647,464	12,325,799	3,697,740
CLASS 4						
Land and Improvements:						
Residential (3.86%)		38,086,257	1,470,139		38,642,313	1,491,594
Residential (0%-3.474%)		1,707,365	41,256		1,553,927	39,922
Commercial (3.86%)		17,070,232	658,917		15,909,510	614,107
Industrial (3.86%)		2,273,031	87,740		2,237,194	86,355
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		107,900	2,083		107,900	2,083
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		59,244,785	2,260,135		58,450,844	2,234,061
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,205,650	216,170		7,187,870	215,636
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		7,205,650	216,170		7,187,870	215,636
CLASS 6						
Livestock (4%)		18,634,992	745,397		19,533,185	781,329
Leased and Rental Property (4%)		18,207	729		45,143	1,806
Class 6 Subtotal		18,653,199	746,126		19,578,328	783,135
CLASS 7						
Independent Telephone (8%)		3,221	258		3,602	288
CLASS 8						
Machinery (11%,9%)		16,224,234	1,784,668		18,919,191	1,702,731
Farm Implements (11%,9%)		11,071,486	1,217,872		12,059,890	1,085,390
Buses, Trucks and Trailers (11-13%,9%)		5,580,952	803,879		5,756,199	517,920
Furniture and Fixtures (13%,9%)		1,374,084	178,631		1,368,947	123,205
Broadcasting Equipment (13-16%,9%)		124,639	18,671		118,760	10,688
Other Property (8-16%,9%)		739,233	81,255		581,705	52,354
Class 8 Subtotal		35,114,628	4,084,976		38,804,692	3,492,288
CLASS 11						
Utilities (12%)		41,659,810	4,999,174		43,210,849	5,185,302
CLASS 12						
Mobile Homes (3.86%)		3,722,034	143,661		3,677,692	141,959
Mobile Homes (0%-3.474%)		60,399	1,262		36,149	1,038
Class 12 Subtotal		3,782,433	144,923		3,713,841	142,997
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		25,017,869	772,607		25,437,427	785,507
One Acre Farmsteads (0%-2.779%)		112,035	2,094		113,664	2,174
Class 14 Subtotal		25,129,904	774,701		25,551,091	787,681
CLASS 15						
Railroads (7.92%,7.49%)		14,869,644	1,177,667		14,867,103	1,113,546
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		15,943	320		14,676	294
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		284,403,153	36,275,397		273,281,140	23,541,074

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PONDERA COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,896,465	1,896,465		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	90,369	1,498,791	449,673	90,836	1,504,800	451,474
Non-Irrigated (30%)	414,302	13,794,307	4,138,292	414,513	13,812,733	4,144,012
Grazing (30%)	239,102	1,075,916	322,775	239,638	1,092,468	327,954
Wild Hay (30%)	5,420	65,702	19,715	5,411	65,528	19,662
Class 3 Subtotal	749,193	16,434,716	4,930,455	750,398	16,475,529	4,943,102
CLASS 4						
Land and Improvements:						
Residential (3.86%)		48,746,469	1,881,665		48,997,326	1,891,351
Residential (0%-3.474%)		952,755	23,335		890,734	21,588
Commercial (3.86%)		21,376,442	825,132		19,359,939	745,592
Industrial (3.86%)		6,471,682	249,806		6,115,324	236,047
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		247,527	4,778		230,200	4,443
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		77,794,875	2,984,716		75,593,523	2,899,021
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		5,968,126	179,047		6,271,427	188,143
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		5,968,126	179,047		6,271,427	188,143
CLASS 6						
Livestock (4%)		6,469,209	258,761		6,819,943	272,819
Leased and Rental Property (4%)		19,608	786		29,257	1,170
Class 6 Subtotal		6,488,817	259,547		6,849,200	273,989
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,495,664	384,527		4,412,746	397,167
Farm Implements (11%,9%)		17,924,056	1,971,642		19,915,949	1,792,434
Buses, Trucks and Trailers (11-13%,9%)		2,353,969	268,733		1,985,804	178,293
Furniture and Fixtures (13%,9%)		1,513,667	196,787		1,558,569	140,286
Broadcasting Equipment (13-16%,9%)		96,962	15,353		105,112	9,462
Other Property (8-16%,9%)		3,260,174	358,706		2,518,655	225,341
Class 8 Subtotal		28,644,492	3,195,748		30,496,835	2,742,983
CLASS 11						
Utilities (12%)		13,272,922	1,592,757		13,752,453	1,650,293
CLASS 12						
Mobile Homes (3.86%)		1,626,616	62,786		1,642,525	63,399
Mobile Homes (0%-3.474%)		21,815	484		9,174	142
Class 12 Subtotal		1,648,431	63,270		1,651,699	63,541
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		41,976,063	1,296,221		42,410,761	1,309,467
One Acre Farmsteads (0%-2.779%)		9,765	211		9,765	211
Class 14 Subtotal		41,985,828	1,296,432		42,420,526	1,309,678
CLASS 15						
Railroads (7.92%,7.49%)		7,501,412	594,112		7,514,499	562,836
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		201,636,084	16,992,549		201,025,691	14,633,586

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

POWDER RIVER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		7,950,700	7,950,700		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	1,244	17,454	5,236	1,244	17,454	5,236
Non-Irrigated (30%)	64,493	1,742,676	522,813	65,288	1,776,380	532,923
Grazing (30%)	1,223,216	3,604,858	1,081,490	1,224,420	3,621,924	1,086,607
Wild Hay (30%)	48,905	597,664	179,318	49,536	602,675	180,822
Class 3 Subtotal	1,337,858	5,962,652	1,788,857	1,340,488	6,018,433	1,805,588
CLASS 4						
Land and Improvements:						
Residential (3.86%)		11,359,662	438,476		10,187,012	393,234
Residential (0%-3.474%)		171,083	3,508		153,272	3,140
Commercial (3.86%)		4,946,325	190,923		4,667,479	180,158
Industrial (3.86%)		0	0		0	0
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		16,477,070	632,907		15,007,763	576,532
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		6,680,038	200,404		6,967,545	209,026
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		6,680,038	200,404		6,967,545	209,026
CLASS 6						
Livestock (4%)		15,574,937	622,965		16,897,772	675,916
Leased and Rental Property (4%)		15,023	600		7,458	299
Class 6 Subtotal		15,589,960	623,565		16,905,230	676,215
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,057,803	116,364		1,061,948	95,588
Farm Implements (11%,9%)		6,338,388	697,218		6,672,741	600,548
Buses, Trucks and Trailers (11-13%,9%)		1,515,188	174,497		963,314	87,504
Furniture and Fixtures (13%,9%)		407,561	52,991		373,961	33,659
Broadcasting Equipment (13-16%,9%)		15,355	2,457		17,160	1,544
Other Property (8-16%,9%)		9,373,432	1,224,542		8,754,599	787,232
Class 8 Subtotal		18,707,727	2,268,069		17,843,723	1,606,075
CLASS 11						
Utilities (12%)		4,339,864	520,784		4,296,237	515,546
CLASS 12						
Mobile Homes (3.86%)		1,511,469	58,331		1,453,641	56,097
Mobile Homes (0%-3.474%)		21,516	0		30,353	0
Class 12 Subtotal		1,532,985	58,331		1,483,994	56,097
CLASS 13						
Timber Land (3.84%)	12,601	27,107	1,042	12,194	90,931	3,497
CLASS 14						
One Acre Farmsteads (3.088%)		20,854,330	643,958		18,957,493	585,468
One Acre Farmsteads (0%-2.779%)		57,034	1,233		49,331	1,066
Class 14 Subtotal		20,911,364	645,191		19,006,824	586,534
CLASS 15						
Railroads (7.92%,7.49%)		0	0		0	0
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		98,179,467	14,689,850		87,620,680	6,035,110

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

POWELL COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		41,160	41,160		91,725	91,725
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	39,899	630,852	189,276	39,636	630,949	189,306
Non-Irrigated (30%)	3,498	89,703	26,912	3,498	89,703	26,912
Grazing (30%)	378,117	1,570,150	471,145	378,951	1,564,966	469,584
Wild Hay (30%)	13,488	312,820	93,854	13,528	307,760	92,336
Class 3 Subtotal	435,002	2,603,525	781,187	435,613	2,593,378	778,138
CLASS 4						
Land and Improvements:						
Residential (3.86%)		55,159,054	2,129,066		55,393,275	2,138,104
Residential (0%-3.474%)		2,063,436	49,636		1,996,848	48,115
Commercial (3.86%)		15,637,382	603,598		15,666,850	603,428
Industrial (3.86%)		2,661,535	102,735		2,671,835	103,133
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		75,521,407	2,885,035		75,728,808	2,892,780
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,753,519	112,604		1,496,234	64,757
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		136,878	4,106		137,739	4,132
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,890,397	116,710		1,633,973	68,889
CLASS 6						
Livestock (4%)		12,012,514	480,491		11,629,983	465,228
Leased and Rental Property (4%)		30,440	1,218		22,861	914
Class 6 Subtotal		12,042,954	481,709		11,652,844	466,142
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		10,281,839	1,131,004		10,637,736	957,408
Farm Implements (11%,9%)		3,367,357	370,411		3,528,046	317,524
Buses, Trucks and Trailers (11-13%,9%)		1,340,363	162,864		1,259,965	113,967
Furniture and Fixtures (13%,9%)		1,351,713	175,726		1,473,400	132,612
Broadcasting Equipment (13-16%,9%)		89,679	14,348		90,948	8,186
Other Property (8-16%,9%)		785,111	79,007		498,943	44,937
Class 8 Subtotal		17,216,062	1,933,360		17,489,038	1,574,634
CLASS 11						
Utilities (12%)		35,159,002	4,219,078		40,852,108	4,650,187
CLASS 12						
Mobile Homes (3.86%)		3,113,278	120,181		3,324,363	128,330
Mobile Homes (0%-3.474%)		193,532	3,312		190,660	3,096
Class 12 Subtotal		3,306,810	123,493		3,515,023	131,426
CLASS 13						
Timber Land (3.84%)	229,361	9,266,697	355,818	229,900	9,082,331	348,739
CLASS 14						
One Acre Farmsteads (3.088%)		19,127,982	590,608		19,376,680	598,290
One Acre Farmsteads (0%-2.779%)		137,321	2,271		165,213	3,220
Class 14 Subtotal		19,265,303	592,879		19,541,893	601,510
CLASS 15						
Railroads (7.92%,7.49%)		12,431,536	984,578		12,402,510	928,948
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		190,744,853	12,515,007		194,583,631	12,533,118

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PRAIRIE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		210,788	210,788		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	12,498	634,155	190,251	12,476	633,822	190,166
Non-Irrigated (30%)	114,186	1,819,491	545,877	114,168	1,819,206	545,782
Grazing (30%)	441,837	1,190,977	357,323	441,869	1,191,406	357,442
Wild Hay (30%)	7,897	92,171	27,660	7,897	92,171	27,671
Class 3 Subtotal	576,418	3,736,794	1,121,111	576,410	3,736,605	1,121,061
CLASS 4						
Land and Improvements:						
Residential (3.86%)		7,874,851	304,002		7,826,599	302,106
Residential (0%-3.474%)		296,608	6,999		308,500	7,388
Commercial (3.86%)		2,410,177	93,061		2,371,880	91,554
Industrial (3.86%)		587,498	22,676		458,942	17,635
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		11,169,134	426,738		10,965,921	418,683
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,863,765	55,914		2,075,070	62,251
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		1,863,765	55,914		2,075,070	62,251
CLASS 6						
Livestock (4%)		7,679,523	307,158		8,293,323	331,733
Leased and Rental Property (4%)		636	25		0	0
Class 6 Subtotal		7,680,159	307,183		8,293,323	331,733
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		485,098	53,362		518,377	46,653
Farm Implements (11%,9%)		5,007,724	550,851		5,809,057	522,825
Buses, Trucks and Trailers (11-13%,9%)		645,508	72,866		563,505	51,429
Furniture and Fixtures (13%,9%)		200,835	26,109		201,711	18,154
Broadcasting Equipment (13-16%,9%)		41,777	6,684		41,052	3,695
Other Property (8-16%,9%)		380,794	46,391		404,185	36,377
Class 8 Subtotal		6,761,736	756,263		7,537,887	679,133
CLASS 11						
Utilities (12%)		3,324,948	398,992		3,651,723	438,209
CLASS 12						
Mobile Homes (3.86%)		941,878	36,356		752,214	28,907
Mobile Homes (0%-3.474%)		47,608	1,513		51,654	1,595
Class 12 Subtotal		989,486	37,869		803,868	30,502
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		10,533,789	325,273		10,559,981	326,092
One Acre Farmsteads (0%-2.779%)		55,728	1,721		0	0
Class 14 Subtotal		10,589,517	326,994		10,559,981	326,092
CLASS 15						
Railroads (7.92%,7.49%)		11,296,516	894,683		11,308,398	846,999
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		57,622,843	4,536,535		58,932,776	4,254,663

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

RAVALLI COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	54,278	2,027,611	608,372	54,100	2,019,198	605,855
Non-Irrigated (30%)	7,462	215,468	64,647	6,907	196,592	58,984
Grazing (30%)	176,875	1,386,173	415,852	176,890	1,387,815	416,512
Wild Hay (30%)	2,416	46,936	14,082	2,411	46,841	14,054
Class 3 Subtotal	241,031	3,676,188	1,102,953	240,308	3,650,446	1,095,405
CLASS 4						
Land and Improvements:						
Residential (3.86%)		330,083,017	12,741,282		354,766,217	13,692,225
Residential (0%-3.474%)		14,327,930	326,597		14,110,907	326,885
Commercial (3.86%)		70,870,174	2,735,595		74,778,945	2,885,511
Industrial (3.86%)		4,629,428	178,698		4,935,728	190,522
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		87,400	1,687		100,000	1,930
Remodeled (0.772%-3.86%)		495,173	10,425		495,173	14,248
Class 4 Subtotal		420,493,122	15,994,284		449,186,970	17,111,321
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		15,020,686	450,620		10,508,811	315,265
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		977,051	14,656		0	0
Research and Development (0%-3%)		2,262,202	43,912		3,286,921	69,798
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		18,259,939	509,188		13,795,732	385,063
CLASS 6						
Livestock (4%)		12,368,486	494,627		12,584,690	503,521
Leased and Rental Property (4%)		334,898	13,395		337,814	13,512
Class 6 Subtotal		12,703,384	508,022		12,922,504	517,033
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		9,066,518	997,316		11,237,520	1,008,762
Farm Implements (11%,9%)		5,347,102	588,234		5,987,527	538,866
Buses, Trucks and Trailers (11-13%,9%)		4,260,610	486,213		4,124,291	371,358
Furniture and Fixtures (13%,9%)		6,486,774	843,325		6,793,513	611,473
Broadcasting Equipment (13-16%,9%)		280,408	44,587		290,255	26,125
Other Property (8-16%,9%)		1,258,503	111,306		439,636	37,256
Class 8 Subtotal		26,699,915	3,070,981		28,872,742	2,593,840
CLASS 11						
Utilities (12%)		26,347,036	3,161,645		27,396,493	3,287,578
CLASS 12						
Mobile Homes (3.86%)		13,593,203	524,736		13,892,108	536,282
Mobile Homes (0%-3.474%)		1,360,460	30,165		1,325,788	30,455
Class 12 Subtotal		14,953,663	554,901		15,217,896	566,737
CLASS 13						
Timber Land (3.84%)	95,077	6,513,627	250,157	95,238	6,570,556	252,312
CLASS 14						
One Acre Farmsteads (3.088%)		116,178,935	3,587,607		124,753,436	3,852,082
One Acre Farmsteads (0%-2.779%)		2,000,149	37,003		2,168,047	41,259
Class 14 Subtotal		118,179,084	3,624,610		126,921,483	3,893,341
CLASS 15						
Railroads (7.92%,7.49%)		2,853,868	226,027		2,853,832	213,752
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		20	6		20	6
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		1,844,411	36,890		1,961,164	39,228
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		652,524,257	29,039,664		689,349,838	29,955,616

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

RICHLAND COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		24,615,321	24,615,321		0	0
CLASS 2						
Gross Proceeds		2,102,905	946,307		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	40,573	1,798,101	539,450	40,768	1,807,427	542,249
Non-Irrigated (30%)	386,893	6,695,447	2,008,670	386,845	6,684,150	2,005,274
Grazing (30%)	761,704	2,794,308	838,292	761,008	2,797,693	839,414
Wild Hay (30%)	21,213	293,743	88,130	21,157	293,903	88,178
Class 3 Subtotal	1,210,383	11,581,599	3,474,542	1,209,778	11,583,173	3,475,115
CLASS 4						
Land and Improvements:						
Residential (3.86%)		103,445,562	3,992,981		92,449,337	3,568,498
Residential (0%-3.474%)		2,709,695	64,835		2,600,257	60,484
Commercial (3.86%)		55,689,741	2,149,643		51,591,257	1,991,137
Industrial (3.86%)		11,548,356	445,768		9,980,641	385,253
New Manufacturing (1.93-3.474%)		176,574	3,629		13,088	311
Golf Courses (1.93%)		451,548	8,715		405,311	7,822
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		174,021,476	6,665,571		157,039,891	6,013,505
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		15,054,780	451,644		17,044,566	511,339
New Industrial Property (3%)		528,226	15,847		0	0
Pollution Control and Gasohol (3%)		560,514	16,815		358,052	10,742
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		16,143,520	484,306		17,402,618	522,081
CLASS 6						
Livestock (4%)		9,921,687	396,841		9,533,135	381,338
Leased and Rental Property (4%)		220	8		3,560	142
Class 6 Subtotal		9,921,907	396,849		9,536,695	381,480
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		14,777,018	1,625,475		19,383,047	1,744,484
Farm Implements (11%,9%)		17,957,546	1,975,340		20,484,071	1,843,565
Buses, Trucks and Trailers (11-13%,9%)		2,224,390	258,956		2,109,033	203,435
Furniture and Fixtures (13%,9%)		3,927,515	510,580		3,782,876	340,461
Broadcasting Equipment (13-16%,9%)		247,873	38,249		283,857	25,547
Other Property (8-16%,9%)		31,991,519	3,870,597		30,409,996	2,736,943
Class 8 Subtotal		71,125,861	8,279,197		76,452,880	6,894,435
CLASS 11						
Utilities (12%)		26,863,798	3,223,657		26,616,131	3,193,935
CLASS 12						
Mobile Homes (3.86%)		4,634,895	178,906		4,067,953	157,020
Mobile Homes (0%-3.474%)		77,980	2,177		78,666	2,086
Class 12 Subtotal		4,712,875	181,083		4,146,619	159,106
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		39,391,997	1,216,390		35,821,615	1,106,270
One Acre Farmsteads (0%-2.779%)		182,523	3,424		183,955	3,153
Class 14 Subtotal		39,574,520	1,219,814		36,005,570	1,109,423
CLASS 15						
Railroads (7.92%,7.49%)		5,529,092	437,904		5,529,119	414,131
CLASS 17						
Airline Property (12%)		149,280	17,914		23,215	2,786
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		386,342,154	49,942,465		344,335,911	22,165,997

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

ROOSEVELT COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		11,910,459	11,910,459		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	4,518	123,212	36,976	3,837	104,958	31,499
Non-Irrigated (30%)	542,784	10,424,847	3,127,454	542,484	10,422,223	3,126,833
Grazing (30%)	389,918	1,460,423	438,127	388,903	1,464,097	439,551
Wild Hay (30%)	18,763	305,638	91,721	18,738	305,318	91,622
Class 3 Subtotal	955,983	12,314,120	3,694,278	953,962	12,296,596	3,689,505
CLASS 4						
Land and Improvements:						
Residential (3.86%)		48,952,222	1,889,544		49,039,764	1,884,501
Residential (0%-3.474%)		1,369,003	29,600		1,331,787	27,384
Commercial (3.86%)		19,153,190	739,285		17,728,464	680,067
Industrial (3.86%)		6,546,478	252,696		6,230,788	240,506
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		94,445	1,823		87,834	1,695
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		76,115,338	2,912,948		74,418,637	2,834,153
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		6,760,440	202,818		7,064,162	211,929
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		6,760,440	202,818		7,064,162	211,929
CLASS 6						
Livestock (4%)		5,473,371	218,920		5,297,926	211,938
Leased and Rental Property (4%)		45,851	1,835		25,469	1,020
Class 6 Subtotal		5,519,222	220,755		5,323,395	212,958
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,767,718	414,452		4,679,386	421,175
Farm Implements (11%,9%)		15,881,309	1,746,942		16,607,234	1,494,659
Buses, Trucks and Trailers (11-13%,9%)		2,447,529	282,021		1,925,579	175,268
Furniture and Fixtures (13%,9%)		2,255,687	293,248		2,196,695	197,710
Broadcasting Equipment (13-16%,9%)		203,879	32,559		161,156	14,506
Other Property (8-16%,9%)		9,038,118	1,049,652		12,993,342	1,169,377
Class 8 Subtotal		33,594,240	3,818,874		38,563,392	3,472,695
CLASS 11						
Utilities (12%)		99,422,602	11,930,702		99,363,207	11,923,584
CLASS 12						
Mobile Homes (3.86%)		4,670,862	180,301		4,723,031	182,320
Mobile Homes (0%-3.474%)		114,665	3,000		105,514	2,764
Class 12 Subtotal		4,785,527	183,301		4,828,545	185,084
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		31,585,395	975,351		31,938,310	984,914
One Acre Farmsteads (0%-2.779%)		0	0		58,813	1,103
Class 14 Subtotal		31,585,395	975,351		31,997,123	986,017
CLASS 15						
Railroads (7.92%,7.49%)		29,640,308	2,347,511		29,680,587	2,223,076
CLASS 17						
Airline Property (12%)		73,581	8,830		12,732	1,527
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		311,721,232	38,205,827		303,548,376	25,740,528

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

ROSEBUD COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		3,242,847	3,242,847		0	0
CLASS 2						
Gross Proceeds		112,915,706	50,812,069		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	27,300	1,108,218	332,472	27,385	1,104,043	331,220
Non-Irrigated (30%)	135,895	2,613,091	783,930	136,660	2,621,699	786,512
Grazing (30%)	2,202,069	5,448,723	1,634,676	2,201,359	5,445,257	1,633,638
Wild Hay (30%)	22,674	374,548	112,366	22,756	376,209	112,866
Class 3 Subtotal	2,387,938	9,544,580	2,863,444	2,388,160	9,547,208	2,864,236
CLASS 4						
Land and Improvements:						
Residential (3.86%)		62,706,582	2,420,427		65,763,514	2,538,648
Residential (0%-3.474%)		791,031	17,641		808,560	20,952
Commercial (3.86%)		27,126,102	1,047,051		25,215,757	972,646
Industrial (3.86%)		21,373,605	825,023		21,986,765	848,689
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		111,997,320	4,310,142		113,774,596	4,380,935
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		10,319,351	309,578		10,681,891	320,456
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		376,896,879	11,306,906		374,058,848	11,221,765
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		387,216,230	11,616,484		384,740,739	11,542,221
CLASS 6						
Livestock (4%)		15,555,528	622,208		16,181,212	647,273
Leased and Rental Property (4%)		47,352	1,894		62,881	2,515
Class 6 Subtotal		15,602,880	624,102		16,244,093	649,788
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		68,561,813	7,541,804		90,585,462	8,152,700
Farm Implements (11%,9%)		6,332,664	696,595		6,808,374	612,753
Buses, Trucks and Trailers (11-13%,9%)		4,921,655	670,809		5,289,127	474,807
Furniture and Fixtures (13%,9%)		2,655,912	345,271		2,557,344	230,160
Broadcasting Equipment (13-16%,9%)		371,134	56,827		341,883	30,772
Other Property (8-16%,9%)		11,882,943	1,305,831		10,889,814	973,798
Class 8 Subtotal		94,726,121	10,617,137		116,472,004	10,474,990
CLASS 11						
Utilities (12%)		1,187,130,954	142,455,715		1,218,157,822	146,178,933
CLASS 12						
Mobile Homes (3.86%)		12,940,488	499,504		12,764,902	492,730
Mobile Homes (0%-3.474%)		76,737	2,271		79,608	2,224
Class 12 Subtotal		13,017,225	501,775		12,844,510	494,954
CLASS 13						
Timber Land (3.84%)	36,147	259,807	9,967	35,876	259,969	9,974
CLASS 14						
One Acre Farmsteads (3.088%)		17,621,988	544,228		18,720,121	578,071
One Acre Farmsteads (0%-2.779%)		51,241	435		93,106	1,348
Class 14 Subtotal		17,673,229	544,663		18,813,227	579,419
CLASS 15						
Railroads (7.92%,7.49%)		17,856,360	1,414,224		17,856,328	1,337,439
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		1,971,183,259	229,012,569		1,908,710,496	178,512,889

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

SANDERS COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		1,450	44		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	20,469	495,685	148,706	19,798	491,496	147,449
Non-Irrigated (30%)	10,479	305,206	91,562	10,334	303,624	91,087
Grazing (30%)	174,374	493,904	148,171	173,933	495,045	148,514
Wild Hay (30%)	19,245	410,115	123,035	19,062	404,140	121,242
Class 3 Subtotal	224,567	1,704,910	511,474	223,127	1,694,305	508,292
CLASS 4						
Land and Improvements:						
Residential (3.86%)		76,337,758	2,944,851		77,009,360	2,972,561
Residential (0%-3.474%)		4,051,643	97,277		4,341,813	104,537
Commercial (3.86%)		19,227,296	742,174		18,706,520	721,358
Industrial (3.86%)		4,341,780	167,593		4,518,436	174,412
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		103,958,477	3,951,895		104,576,129	3,972,868
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,157,288	124,719		4,097,773	122,933
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		4,157,288	124,719		4,097,773	122,933
CLASS 6						
Livestock (4%)		5,796,815	231,875		5,390,082	215,603
Leased and Rental Property (4%)		114,568	4,583		295,082	11,803
Class 6 Subtotal		5,911,383	236,458		5,685,164	227,406
CLASS 7						
Independent Telephone (8%)		196,895	15,752		178,379	14,270
CLASS 8						
Machinery (11%,9%)		5,942,112	653,632		7,470,124	672,312
Farm Implements (11%,9%)		2,320,955	255,305		2,585,935	232,734
Buses, Trucks and Trailers (11-13%,9%)		2,158,017	244,039		1,979,911	172,326
Furniture and Fixtures (13%,9%)		1,849,114	240,385		1,901,377	171,124
Broadcasting Equipment (13-16%,9%)		84,520	13,313		84,062	7,566
Other Property (8-16%,9%)		464,145	42,751		207,667	18,690
Class 8 Subtotal		12,818,863	1,449,425		14,229,076	1,274,752
CLASS 11						
Utilities (12%)		105,084,745	12,610,171		110,728,386	13,287,406
CLASS 12						
Mobile Homes (3.86%)		4,891,327	188,807		4,957,408	191,354
Mobile Homes (0%-3.474%)		187,653	4,713		243,837	6,375
Class 12 Subtotal		5,078,980	193,520		5,201,245	197,729
CLASS 13						
Timber Land (3.84%)	276,956	17,503,956	672,152	279,547	16,803,549	645,256
CLASS 14						
One Acre Farmsteads (3.088%)		32,274,038	996,622		32,995,430	1,018,898
One Acre Farmsteads (0%-2.779%)		676,757	13,973		687,232	13,433
Class 14 Subtotal		32,950,795	1,010,595		33,682,662	1,032,331
CLASS 15						
Railroads (7.92%,7.49%)		31,744,325	2,514,151		35,935,087	2,691,538
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		321,112,067	23,290,356		332,811,755	23,974,782

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

SHERIDAN COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		17,432,621	17,432,621		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	0	0	0	0	0	0
Non-Irrigated (30%)	593,626	10,392,593	3,117,778	594,142	10,398,244	3,119,654
Grazing (30%)	351,852	1,277,464	383,239	350,615	1,273,528	382,304
Wild Hay (30%)	8,834	113,763	34,136	8,824	113,726	34,125
Class 3 Subtotal	954,312	11,783,820	3,535,153	953,581	11,785,498	3,536,083
CLASS 4						
Land and Improvements:						
Residential (3.86%)		37,730,385	1,456,451		37,459,949	1,445,910
Residential (0%-3.474%)		848,984	17,648		717,606	15,915
Commercial (3.86%)		17,145,635	661,844		15,934,964	615,089
Industrial (3.86%)		2,496,134	96,350		2,781,409	107,362
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		58,221,138	2,232,293		56,893,928	2,184,276
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		5,814,668	174,448		5,817,667	174,528
New Industrial Property (3%)		11,932	358		7,091	213
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		5,826,600	174,806		5,824,758	174,741
CLASS 6						
Livestock (4%)		5,397,585	215,880		5,326,566	213,083
Leased and Rental Property (4%)		64,145	2,567		63,419	2,538
Class 6 Subtotal		5,461,730	218,447		5,389,985	215,621
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,870,968	205,804		2,343,711	210,969
Farm Implements (11%,9%)		17,325,202	1,905,779		18,888,002	1,699,919
Buses, Trucks and Trailers (11-13%,9%)		2,198,401	250,451		1,985,849	175,494
Furniture and Fixtures (13%,9%)		1,410,938	183,433		1,431,636	128,850
Broadcasting Equipment (13-16%,9%)		68,907	10,976		85,902	7,731
Other Property (8-16%,9%)		22,277,556	2,824,822		19,640,643	1,767,685
Class 8 Subtotal		45,151,972	5,381,265		44,375,743	3,990,648
CLASS 11						
Utilities (12%)		4,987,953	598,552		4,975,707	597,088
CLASS 12						
Mobile Homes (3.86%)		1,651,717	63,753		1,567,487	60,500
Mobile Homes (0%-3.474%)		91,195	1,862		105,959	2,607
Class 12 Subtotal		1,742,912	65,615		1,673,446	63,107
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		33,713,827	1,041,077		33,999,193	1,049,783
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		33,713,827	1,041,077		33,999,193	1,049,783
CLASS 15						
Railroads (7.92%,7.49%)		8,441,975	668,601		8,446,649	632,654
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		192,764,548	31,348,430		173,364,907	12,444,001

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

SILVER BOW COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		162,434,975	4,873,049		100,262,726	3,007,881
CLASS 3						
Agricultural Land:						
Irrigated (30%)	2,427	75,849	22,757	2,336	73,825	22,149
Non-Irrigated (30%)	178	3,610	1,083	156	2,962	889
Grazing (30%)	143,002	480,642	144,245	139,276	460,881	138,317
Wild Hay (30%)	2,983	103,094	30,931	2,774	94,500	28,354
Class 3 Subtotal	148,590	663,195	199,016	144,542	632,168	189,709
CLASS 4						
Land and Improvements:						
Residential (3.86%)		358,808,850	13,849,989		401,994,120	15,517,135
Residential (0%-3.474%)		21,274,688	480,891		22,021,890	494,303
Commercial (3.86%)		160,914,576	6,211,316		169,270,615	6,527,476
Industrial (3.86%)		41,503,671	1,602,054		48,670,063	1,878,671
New Manufacturing (1.93-3.474%)		178,000	3,435		0	0
Golf Courses (1.93%)		3,158,823	60,965		2,878,251	55,551
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		585,838,608	22,208,650		644,834,939	24,473,136
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		787,583	23,629		752,263	45,652
New Industrial Property (3%)		25	1		0	0
Pollution Control and Gasohol (3%)		2,075,223	62,256		1,849,734	55,492
Research and Development (0%-3%)		0	0		40,449	1,213
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,862,831	85,886		2,642,446	102,357
CLASS 6						
Livestock (4%)		1,983,714	79,340		1,954,860	77,794
Leased and Rental Property (4%)		300,893	12,037		317,092	12,685
Class 6 Subtotal		2,284,607	91,377		2,271,952	90,479
CLASS 7						
Independent Telephone (8%)		209,549	16,764		273,921	21,913
CLASS 8						
Machinery (11%,9%)		59,547,554	6,550,234		72,130,436	6,491,749
Farm Implements (11%,9%)		345,088	37,961		329,476	29,652
Buses, Trucks and Trailers (11-13%,9%)		6,914,122	947,086		7,372,567	663,532
Furniture and Fixtures (13%,9%)		14,254,442	1,853,082		13,705,061	1,233,457
Broadcasting Equipment (13-16%,9%)		940,168	149,744		1,086,357	97,772
Other Property (8-16%,9%)		2,822,548	289,245		3,202,636	288,313
Class 8 Subtotal		84,823,922	9,827,352		97,826,533	8,804,475
CLASS 11						
Utilities (12%)		68,927,652	8,271,319		79,541,681	9,494,261
CLASS 12						
Mobile Homes (3.86%)		12,426,300	479,661		12,926,123	498,949
Mobile Homes (0%-3.474%)		890,779	18,470		862,546	17,419
Class 12 Subtotal		13,317,079	498,131		13,788,669	516,368
CLASS 13						
Timber Land (3.84%)	23,270	410,698	15,777	22,919	411,694	15,815
CLASS 14						
One Acre Farmsteads (3.088%)		7,529,115	232,554		7,786,180	240,384
One Acre Farmsteads (0%-2.779%)		62,210	850		127,671	2,543
Class 14 Subtotal		7,591,325	233,404		7,913,851	242,927
CLASS 15						
Railroads (7.92%,7.49%)		5,302,179	419,933		5,354,499	401,052
CLASS 17						
Airline Property (12%)		2,578,009	309,360		112,469	13,497
CLASS 18						
Eligible Mining Claims (30%)		4,381	1,314		5,220	1,567
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		11,309	226		12,892	258
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		937,260,319	47,051,558		955,885,660	47,375,695

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

STILLWATER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		684,137	684,137		0	0
CLASS 2						
Gross Proceeds		39,087,966	1,172,639		26,889,458	806,684
CLASS 3						
Agricultural Land:						
Irrigated (30%)	28,898	916,373	274,936	20,646	911,444	273,457
Non-Irrigated (30%)	150,871	4,208,626	1,262,682	150,351	4,197,875	1,259,454
Grazing (30%)	664,906	2,409,888	722,966	669,236	2,436,381	731,100
Wild Hay (30%)	30,052	472,748	141,850	30,351	481,667	144,526
Class 3 Subtotal	874,727	8,007,635	2,402,434	870,584	8,027,367	2,408,537
CLASS 4						
Land and Improvements:						
Residential (3.86%)		83,165,450	3,210,221		85,132,515	3,286,150
Residential (0%-3.474%)		2,876,896	64,998		2,568,568	58,657
Commercial (3.86%)		15,601,870	602,239		14,897,888	574,412
Industrial (3.86%)		4,779,014	184,469		4,546,319	175,485
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		29,440	568
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		106,423,230	4,061,927		107,174,730	4,095,272
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,817,662	114,528		3,836,546	115,100
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		2,616,079	78,482		2,516,200	75,486
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		6,433,741	193,010		6,352,746	190,586
CLASS 6						
Livestock (4%)		11,342,229	453,640		11,668,733	466,790
Leased and Rental Property (4%)		81,882	3,278		142,665	5,704
Class 6 Subtotal		11,424,111	456,918		11,811,398	472,494
CLASS 7						
Independent Telephone (8%)		1,857,620	148,610		1,871,710	149,736
CLASS 8						
Machinery (11%,9%)		16,963,777	1,866,018		20,504,497	2,115,379
Farm Implements (11%,9%)		7,517,290	826,914		8,221,271	730,106
Buses, Trucks and Trailers (11-13%,9%)		2,030,051	243,079		1,554,931	140,007
Furniture and Fixtures (13%,9%)		2,357,540	306,476		2,286,132	205,764
Broadcasting Equipment (13-16%,9%)		63,493	10,159		65,536	5,898
Other Property (8-16%,9%)		4,513,537	485,453		4,530,267	407,738
Class 8 Subtotal		33,445,688	3,738,099		37,162,634	3,604,892
CLASS 11						
Utilities (12%)		35,533,001	4,263,957		38,322,275	4,598,673
CLASS 12						
Mobile Homes (3.86%)		3,470,588	133,979		3,688,725	142,402
Mobile Homes (0%-3.474%)		43,884	1,050		140,671	3,610
Class 12 Subtotal		3,514,472	135,029		3,829,396	146,012
CLASS 13						
Timber Land (3.84%)	7,478	10,855	423	7,590	11,250	440
CLASS 14						
One Acre Farmsteads (3.088%)		35,808,817	1,105,756		36,191,089	1,117,565
One Acre Farmsteads (0%-2.779%)		87,162	1,390		113,671	1,934
Class 14 Subtotal		35,895,979	1,107,146		36,304,760	1,119,499
CLASS 15						
Railroads (7.92%,7.49%)		10,074,032	797,863		10,075,060	754,622
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		292,392,467	19,162,192		287,832,784	18,347,447

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

SWEET GRASS COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	28,624	914,079	274,224	28,348	905,100	271,651
Non-Irrigated (30%)	19,510	438,013	131,431	19,595	439,561	131,894
Grazing (30%)	750,249	2,924,267	877,280	751,470	2,922,854	877,086
Wild Hay (30%)	19,173	295,578	88,735	17,260	284,811	85,515
Class 3 Subtotal	817,556	4,571,937	1,371,670	816,673	4,552,326	1,366,146
CLASS 4						
Land and Improvements:						
Residential (3.86%)		37,037,671	1,429,646		37,757,552	1,456,036
Residential (0%-3.474%)		2,438,888	58,928		2,247,905	51,448
Commercial (3.86%)		12,773,617	493,065		11,895,531	459,159
Industrial (3.86%)		196,953	7,604		473,577	18,279
New Manufacturing (1.93-3.474%)		531,642	11,559		446,997	12,274
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		52,978,771	2,000,802		52,821,562	1,997,196
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		5,374,311	161,229		5,387,434	161,629
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		5,374,311	161,229		5,387,434	161,629
CLASS 6						
Livestock (4%)		12,545,021	501,785		12,802,907	512,139
Leased and Rental Property (4%)		21,266	851		6,874	275
Class 6 Subtotal		12,566,287	502,636		12,809,781	512,414
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,195,901	131,549		1,389,318	125,059
Farm Implements (11%,9%)		4,288,745	471,766		4,901,403	441,153
Buses, Trucks and Trailers (11-13%,9%)		781,728	89,942		717,216	65,021
Furniture and Fixtures (13%,9%)		869,274	113,004		764,385	68,800
Broadcasting Equipment (13-16%,9%)		44,315	7,091		43,825	3,944
Other Property (8-16%,9%)		270,367	23,420		164,224	14,794
Class 8 Subtotal		7,450,330	836,772		7,980,371	718,771
CLASS 11						
Utilities (12%)		9,211,802	1,105,413		10,454,268	1,254,515
CLASS 12						
Mobile Homes (3.86%)		1,043,759	40,297		1,072,178	41,388
Mobile Homes (0%-3.474%)		162,842	4,239		132,231	3,401
Class 12 Subtotal		1,206,601	44,536		1,204,409	44,789
CLASS 13						
Timber Land (3.84%)	18,840	161,852	6,297	19,058	163,839	6,340
CLASS 14						
One Acre Farmsteads (3.088%)		29,189,846	901,382		29,363,164	906,932
One Acre Farmsteads (0%-2.779%)		121,105	2,475		166,464	2,768
Class 14 Subtotal		29,310,951	903,857		29,529,628	909,700
CLASS 15						
Railroads (7.92%,7.49%)		9,971,658	789,756		9,971,642	746,876
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		132,804,500	7,722,968		134,875,260	7,718,376

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

TETON COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		738,487	738,487		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	88,031	1,800,096	540,029	106,625	2,140,169	642,051
Non-Irrigated (30%)	418,800	12,839,455	3,851,836	425,470	12,952,320	3,885,696
Grazing (30%)	516,154	1,908,682	572,605	490,502	1,791,569	537,471
Wild Hay (30%)	26,076	425,070	127,521	24,525	381,266	114,380
Class 3 Subtotal	1,049,061	16,973,303	5,091,991	1,047,122	17,265,324	5,179,598
CLASS 4						
Land and Improvements:						
Residential (3.86%)		51,662,081	1,994,158		51,995,116	2,007,013
Residential (0%-3.474%)		756,735	16,556		809,464	18,550
Commercial (3.86%)		13,859,005	534,958		13,157,119	507,865
Industrial (3.86%)		6,468,714	249,692		6,021,881	232,445
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		72,746,535	2,795,364		71,983,580	2,765,873
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		8,788,706	263,661		9,569,882	287,097
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		8,788,706	263,661		9,569,882	287,097
CLASS 6						
Livestock (4%)		11,930,889	477,239		12,940,842	517,634
Leased and Rental Property (4%)		25,613	1,024		33,478	1,339
Class 6 Subtotal		11,956,502	478,263		12,974,320	518,973
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,688,084	405,691		4,908,083	441,653
Farm Implements (11%,9%)		18,733,745	2,060,712		20,270,593	1,824,354
Buses, Trucks and Trailers (11-13%,9%)		2,471,482	281,208		2,751,758	242,654
Furniture and Fixtures (13%,9%)		1,004,488	130,583		1,122,110	100,990
Broadcasting Equipment (13-16%,9%)		100,980	15,842		102,579	9,232
Other Property (8-16%,9%)		1,295,558	140,430		894,069	80,091
Class 8 Subtotal		27,294,337	3,034,466		30,049,192	2,698,974
CLASS 11						
Utilities (12%)		9,723,622	1,166,835		10,224,501	1,226,939
CLASS 12						
Mobile Homes (3.86%)		2,183,474	84,282		2,433,665	93,940
Mobile Homes (0%-3.474%)		17,102	224		6,477	100
Class 12 Subtotal		2,200,576	84,506		2,440,142	94,040
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		51,172,355	1,580,203		52,180,835	1,611,345
One Acre Farmsteads (0%-2.779%)		26,607	493		50,727	857
Class 14 Subtotal		51,198,962	1,580,696		52,231,562	1,612,202
CLASS 15						
Railroads (7.92%,7.49%)		10,492,488	831,005		10,500,200	786,465
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		212,113,518	16,065,274		217,238,703	15,170,161

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

TOOLE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		9,025,003	9,025,003		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	1,420	33,418	10,025	1,420	33,418	10,025
Non-Irrigated (30%)	673,383	15,226,951	4,568,085	672,139	15,200,972	4,560,292
Grazing (30%)	400,831	1,706,368	511,910	398,757	1,699,882	509,965
Wild Hay (30%)	5,766	114,859	34,458	5,766	114,859	34,458
Class 3 Subtotal	1,081,400	17,081,596	5,124,478	1,078,082	17,049,131	5,114,740
CLASS 4						
Land and Improvements:						
Residential (3.86%)		43,482,881	1,678,439		42,663,653	1,646,817
Residential (0%-3.474%)		1,006,503	26,333		1,103,877	26,533
Commercial (3.86%)		19,501,401	752,755		19,498,055	752,626
Industrial (3.86%)		4,548,912	175,588		4,546,931	175,512
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		68,539,697	2,633,115		67,812,516	2,601,488
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,288,619	218,660		7,613,584	228,407
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		7,288,619	218,660		7,613,584	228,407
CLASS 6						
Livestock (4%)		4,490,088	179,602		4,404,255	176,170
Leased and Rental Property (4%)		28,715	1,149		27,436	1,097
Class 6 Subtotal		4,518,803	180,751		4,431,691	177,267
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		2,885,989	317,462		6,216,542	559,489
Farm Implements (11%,9%)		16,292,050	1,792,126		17,392,379	1,565,314
Buses, Trucks and Trailers (11-13%,9%)		3,132,529	354,538		2,568,028	223,126
Furniture and Fixtures (13%,9%)		2,623,859	341,102		2,726,502	245,385
Broadcasting Equipment (13-16%,9%)		126,668	20,151		121,803	10,962
Other Property (8-16%,9%)		13,128,382	1,602,375		12,658,911	1,139,283
Class 8 Subtotal		38,189,477	4,427,754		41,684,165	3,743,559
CLASS 11						
Utilities (12%)		22,776,711	2,733,205		24,225,503	2,907,059
CLASS 12						
Mobile Homes (3.86%)		1,570,125	60,607		1,497,221	57,793
Mobile Homes (0%-3.474%)		14,380	211		27,241	675
Class 12 Subtotal		1,584,505	60,818		1,524,462	58,468
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		39,469,773	1,218,827		39,707,126	1,226,156
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		39,469,773	1,218,827		39,707,126	1,226,156
CLASS 15						
Railroads (7.92%,7.49%)		20,179,376	1,598,206		20,186,943	1,512,002
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		228,653,560	27,220,817		224,235,121	17,569,146

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

TREASURE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	20,207	921,147	276,360	20,326	920,348	276,120
Non-Irrigated (30%)	16,730	347,552	104,279	16,606	345,622	103,699
Grazing (30%)	514,596	1,237,484	371,279	515,104	1,235,623	370,719
Wild Hay (30%)	456	13,417	4,026	456	13,417	4,026
Class 3 Subtotal	551,989	2,519,600	755,944	552,492	2,515,010	754,564
CLASS 4						
Land and Improvements:						
Residential (3.86%)		4,040,427	155,943		4,075,791	157,298
Residential (0%-3.474%)		78,876	1,755		109,043	2,305
Commercial (3.86%)		1,367,798	52,801		1,246,973	48,133
Industrial (3.86%)		108,570	4,191		103,830	4,008
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		5,595,671	214,690		5,535,637	211,744
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,415,910	72,478		2,413,001	72,388
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,415,910	72,478		2,413,001	72,388
CLASS 6						
Livestock (4%)		6,178,717	247,150		5,761,758	230,477
Leased and Rental Property (4%)		2,545	102		2,723	109
Class 6 Subtotal		6,181,262	247,252		5,764,481	230,586
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		524,141	57,653		591,082	53,202
Farm Implements (11%,9%)		3,563,488	391,977		3,747,407	337,271
Buses, Trucks and Trailers (11-13%,9%)		641,136	72,802		628,327	56,646
Furniture and Fixtures (13%,9%)		112,943	14,683		106,036	9,544
Broadcasting Equipment (13-16%,9%)		19,486	3,118		16,736	1,506
Other Property (8-16%,9%)		124,583	10,638		36,205	2,663
Class 8 Subtotal		4,985,777	550,871		5,125,793	460,832
CLASS 11						
Utilities (12%)		15,252,526	1,830,303		16,725,981	2,007,117
CLASS 12						
Mobile Homes (3.86%)		464,759	17,943		479,670	18,519
Mobile Homes (0%-3.474%)		25,453	533		10,117	266
Class 12 Subtotal		490,212	18,476		489,787	18,785
CLASS 13						
Timber Land (3.84%)	1,916	7,235	279	1,916	7,235	279
CLASS 14						
One Acre Farmsteads (3.088%)		6,414,712	198,092		6,583,308	203,295
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		6,414,712	198,092		6,583,308	203,295
CLASS 15						
Railroads (7.92%,7.49%)		12,942,307	1,025,030		12,942,310	969,379
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		56,805,212	4,913,415		58,102,543	4,928,969

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

VALLEY COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		2,809,918	2,809,918		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	42,245	1,406,785	422,062	44,834	1,454,503	436,371
Non-Irrigated (30%)	643,520	11,569,224	3,470,767	646,034	11,530,677	3,459,304
Grazing (30%)	714,183	2,763,745	829,124	712,954	2,761,444	828,543
Wild Hay (30%)	8,612	106,623	32,005	8,658	107,553	32,271
Class 3 Subtotal	1,408,560	15,846,377	4,753,958	1,412,480	15,854,177	4,756,489
CLASS 4						
Land and Improvements:						
Residential (3.86%)		72,270,790	2,789,664		73,380,135	2,832,464
Residential (0%-3.474%)		1,433,244	32,719		1,244,671	29,273
Commercial (3.86%)		31,831,612	1,228,684		28,853,958	1,113,307
Industrial (3.86%)		2,636,767	101,784		2,419,327	93,388
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		205,535	3,966		191,147	3,689
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		108,377,948	4,156,817		106,089,238	4,072,121
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		9,498,659	284,956		9,384,875	281,548
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		9,498,659	284,956		9,384,875	281,548
CLASS 6						
Livestock (4%)		15,682,894	627,295		15,476,875	619,108
Leased and Rental Property (4%)		18,686	748		11,970	479
Class 6 Subtotal		15,701,580	628,043		15,488,845	619,587
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,894,610	208,404		2,631,794	236,869
Farm Implements (11%,9%)		18,142,521	1,995,679		19,309,564	1,737,853
Buses, Trucks and Trailers (11-13%,9%)		2,231,338	251,630		1,744,054	157,997
Furniture and Fixtures (13%,9%)		2,333,892	303,410		2,289,404	206,048
Broadcasting Equipment (13-16%,9%)		109,409	17,384		113,569	10,222
Other Property (8-16%,9%)		5,420,930	596,405		4,687,651	417,712
Class 8 Subtotal		30,132,700	3,372,912		30,776,036	2,766,701
CLASS 11						
Utilities (12%)		89,124,186	10,694,911		89,233,985	10,708,080
CLASS 12						
Mobile Homes (3.86%)		2,713,727	104,751		2,747,498	106,044
Mobile Homes (0%-3.474%)		64,473	1,563		85,335	2,045
Class 12 Subtotal		2,778,200	106,314		2,832,833	108,089
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		38,278,813	1,182,148		37,819,975	1,167,752
One Acre Farmsteads (0%-2.779%)		101,764	2,604		69,820	1,408
Class 14 Subtotal		38,380,577	1,184,752		37,889,795	1,169,160
CLASS 15						
Railroads (7.92%,7.49%)		23,835,889	1,887,804		23,835,888	1,785,308
CLASS 17						
Airline Property (12%)		111,694	13,403		18,969	2,277
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		336,597,728	29,893,788		331,404,641	26,269,360

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

WHEATLAND COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	15,836	402,722	120,817	15,836	402,722	120,818
Non-Irrigated (30%)	94,940	1,714,951	514,491	96,902	1,752,210	525,668
Grazing (30%)	625,867	1,968,969	590,696	623,323	1,976,902	593,075
Wild Hay (30%)	20,936	312,643	93,793	21,302	313,563	94,069
Class 3 Subtotal	757,579	4,399,285	1,319,797	757,363	4,445,397	1,333,630
CLASS 4						
Land and Improvements:						
Residential (3.86%)		14,320,618	552,795		14,235,018	549,495
Residential (0%-3.474%)		339,624	7,737		337,081	8,688
Commercial (3.86%)		4,386,673	169,317		4,374,620	168,847
Industrial (3.86%)		767,508	29,626		713,783	27,552
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		19,814,423	759,475		19,660,502	754,582
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		712,236	21,366		791,919	23,757
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		712,236	21,366		791,919	23,757
CLASS 6						
Livestock (4%)		8,359,991	334,405		9,218,249	368,730
Leased and Rental Property (4%)		5,637	225		178	7
Class 6 Subtotal		8,365,628	334,630		9,218,427	368,737
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		903,166	99,349		1,009,944	90,894
Farm Implements (11%,9%)		3,916,451	430,806		4,384,491	394,604
Buses, Trucks and Trailers (11-13%,9%)		589,132	67,111		520,340	46,830
Furniture and Fixtures (13%,9%)		379,649	49,356		383,160	34,492
Broadcasting Equipment (13-16%,9%)		45,582	7,114		47,137	4,242
Other Property (8-16%,9%)		102,453	8,936		20,314	1,832
Class 8 Subtotal		5,936,433	662,672		6,365,386	572,894
CLASS 11						
Utilities (12%)		29,077,422	3,489,289		30,965,912	3,715,913
CLASS 12						
Mobile Homes (3.86%)		294,054	11,352		340,348	13,139
Mobile Homes (0%-3.474%)		3,213	50		3,213	37
Class 12 Subtotal		297,267	11,402		343,561	13,176
CLASS 13						
Timber Land (3.84%)	2,392	30,962	1,188	2,423	29,365	1,127
CLASS 14						
One Acre Farmsteads (3.088%)		12,527,071	386,773		12,850,252	396,754
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		12,527,071	386,773		12,850,252	396,754
CLASS 15						
Railroads (7.92%,7.49%)		4,999,525	395,962		4,943,845	370,294
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		86,160,252	7,382,554		89,614,566	7,550,864

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

WIBAUX COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		6,212,211	6,212,211		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	0	0	0	0	0	0
Non-Irrigated (30%)	125,350	2,417,563	725,335	137,996	2,470,916	741,343
Grazing (30%)	366,149	1,253,737	376,156	354,787	1,215,298	364,623
Wild Hay (30%)	11,875	145,275	43,586	10,593	133,293	39,992
Class 3 Subtotal	503,374	3,816,575	1,145,077	503,376	3,819,507	1,145,958
CLASS 4						
Land and Improvements:						
Residential (3.86%)		6,699,659	258,630		5,989,971	231,408
Residential (0%-3.474%)		118,338	2,804		43,951	514
Commercial (3.86%)		1,645,921	63,541		1,617,245	62,431
Industrial (3.86%)		1,264,594	48,813		1,188,118	45,866
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		9,728,512	373,788		8,839,285	340,219
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,143,291	34,299		1,353,918	40,619
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		1,143,291	34,299		1,353,918	40,619
CLASS 6						
Livestock (4%)		4,508,937	180,363		4,288,730	171,569
Leased and Rental Property (4%)		0	0		0	0
Class 6 Subtotal		4,508,937	180,363		4,288,730	171,569
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		249,793	27,477		4,988,989	449,024
Farm Implements (11%,9%)		5,465,337	601,186		5,789,787	521,085
Buses, Trucks and Trailers (11-13%,9%)		498,200	56,953		336,763	30,421
Furniture and Fixtures (13%,9%)		263,306	34,232		213,999	19,263
Broadcasting Equipment (13-16%,9%)		61,113	9,778		48,605	4,375
Other Property (8-16%,9%)		6,559,862	778,516		1,220,596	109,840
Class 8 Subtotal		13,097,611	1,508,142		12,598,739	1,134,008
CLASS 11						
Utilities (12%)		6,263,926	751,670		6,312,631	757,515
CLASS 12						
Mobile Homes (3.86%)		640,665	24,730		619,035	23,899
Mobile Homes (0%-3.474%)		0	0		3,191	74
Class 12 Subtotal		640,665	24,730		622,226	23,973
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		9,341,269	288,487		8,421,899	260,074
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		9,341,269	288,487		8,421,899	260,074
CLASS 15						
Railroads (7.92%,7.49%)		4,086,167	323,625		4,086,155	306,053
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		58,839,164	10,842,392		50,343,090	4,179,988

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

YELLOWSTONE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		314,806	314,806		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	82,000	4,115,040	1,234,512	80,943	4,104,161	1,231,458
Non-Irrigated (30%)	219,975	5,332,624	1,599,787	220,486	5,338,637	1,601,700
Grazing (30%)	992,876	2,833,789	850,137	996,415	2,849,867	855,327
Wild Hay (30%)	4,900	84,506	25,356	4,883	84,167	25,255
Class 3 Subtotal	1,299,751	12,365,959	3,709,792	1,302,727	12,376,832	3,713,740
CLASS 4						
Land and Improvements:						
Residential (3.86%)		2,000,378,364	77,214,555		1,940,882,623	74,918,300
Residential (0%-3.474%)		38,823,225	873,180		35,416,140	790,775
Commercial (3.86%)		1,170,587,883	45,184,715		937,081,368	36,168,521
Industrial (3.86%)		81,775,234	3,156,523		67,338,961	2,599,277
New Manufacturing (1.93-3.474%)		288,821	10,034		4,465,079	86,175
Golf Courses (1.93%)		10,944,597	211,228		8,928,321	172,313
Remodeled (0.772%-3.86%)		0	0		369,536	2,853
Class 4 Subtotal		3,302,798,124	126,650,235		2,994,482,028	114,738,214
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		16,053,608	481,603		16,444,627	493,339
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		6,440,007	193,199		6,156,089	184,682
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		22,493,615	674,802		22,600,716	678,021
CLASS 6						
Livestock (4%)		14,143,657	565,675		13,743,940	549,830
Leased and Rental Property (4%)		1,525,012	61,001		1,432,170	57,290
Class 6 Subtotal		15,668,669	626,676		15,176,110	607,120
CLASS 7						
Independent Telephone (8%)		1,849,829	147,987		1,854,352	148,349
CLASS 8						
Machinery (11%,9%)		170,455,237	18,750,111		185,286,244	16,553,528
Farm Implements (11%,9%)		15,911,620	1,750,277		17,129,240	1,541,630
Buses, Trucks and Trailers (11-13%,9%)		14,236,672	1,691,654		11,185,252	1,012,508
Furniture and Fixtures (13%,9%)		65,966,898	8,575,749		69,860,854	6,287,525
Broadcasting Equipment (13-16%,9%)		3,895,035	621,759		4,375,318	393,782
Other Property (8-16%,9%)		27,893,709	2,740,268		25,241,325	2,258,309
Class 8 Subtotal		298,359,171	34,129,818		313,078,233	28,047,282
CLASS 11						
Utilities (12%)		266,267,108	31,952,054		276,195,734	33,143,487
CLASS 12						
Mobile Homes (3.86%)		48,789,284	1,883,233		48,676,034	1,878,874
Mobile Homes (0%-3.474%)		1,522,603	34,059		1,639,963	37,134
Class 12 Subtotal		50,311,887	1,917,292		50,315,997	1,916,008
CLASS 13						
Timber Land (3.84%)	14,052	163,741	6,282	14,123	163,772	6,283
CLASS 14						
One Acre Farmsteads (3.088%)		68,082,406	2,102,325		67,036,928	2,070,300
One Acre Farmsteads (0%-2.779%)		442,384	8,086		449,028	9,115
Class 14 Subtotal		68,524,790	2,110,411		67,485,956	2,079,415
CLASS 15						
Railroads (7.92%,7.49%)		82,217,241	6,511,607		82,368,211	6,169,379
CLASS 17						
Airline Property (12%)		13,554,277	1,626,515		15,063,466	1,807,616
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		1,650,845	33,018		1,216,944	24,337
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		4,136,540,062	210,411,295		3,852,378,351	193,079,251

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

STATEWIDE

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		208,262,794	208,262,794		16,099,308	16,099,308
CLASS 2						
Gross Proceeds		698,015,821	135,732,687		338,176,414	10,145,292
CLASS 3						
Agricultural Land:						
Irrigated (30%)	1,481,307	46,147,320	13,844,918	1,505,727	46,515,747	13,956,278
Non-Irrigated (30%)	12,260,785	278,371,068	83,511,939	12,305,644	279,060,517	83,721,552
Grazing (30%)	36,028,491	127,911,801	38,374,492	36,064,578	127,459,102	38,247,667
Wild Hay (30%)	1,076,778	18,491,566	5,548,039	1,068,059	18,412,010	5,521,613
Class 3 Subtotal	50,847,361	470,921,755	141,279,388	50,944,008	471,447,376	141,447,110
CLASS 4						
Land and Improvements:						
Residential (3.86%)		10,092,993,171	389,588,408		10,618,050,163	409,844,189
Residential (0%-3.474%)		223,688,503	5,011,362		219,235,835	4,936,403
Commercial (3.86%)		4,392,202,539	169,538,993		4,071,647,103	157,136,493
Industrial (3.86%)		682,673,537	26,351,195		683,588,198	26,386,411
New Manufacturing (1.93-3.474%)		12,371,278	244,743		23,576,038	458,721
Golf Courses (1.93%)		32,168,297	620,848		30,133,211	581,570
Remodeled (0.772%-3.86%)		2,548,844	52,546		4,401,423	73,431
Class 4 Subtotal		15,438,646,169	591,408,095		15,650,631,971	599,417,218
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		329,066,140	9,872,075		333,009,175	10,036,277
New Industrial Property (3%)		51,168,786	1,535,064		50,709,316	1,521,280
Pollution Control and Gasohol (3%)		500,687,819	15,002,840		459,145,778	13,749,245
Research and Development (0%-3%)		2,645,348	55,405		4,284,457	97,700
Electrolytic Equipment (3%)		0	0		36,840,033	1,105,201
Class 5 Subtotal		883,568,093	26,465,384		883,988,759	26,509,703
CLASS 6						
Livestock (4%)		601,304,942	24,050,964		604,289,550	24,172,389
Leased and Rental Property (4%)		6,357,242	254,302		7,154,656	294,757
Class 6 Subtotal		607,662,184	24,305,266		611,444,206	24,467,146
CLASS 7						
Independent Telephone (8%)		8,361,217	668,900		10,176,519	888,135
CLASS 8						
Machinery (11%,9%)		956,362,010	104,426,331		1,140,219,850	101,255,560
Farm Implements (11%,9%)		503,527,499	55,388,159		547,063,533	49,225,977
Buses, Trucks and Trailers (11-13%,9%)		172,887,421	21,195,461		158,944,982	14,374,658
Furniture and Fixtures (13%,9%)		329,238,631	42,801,330		343,925,346	30,953,901
Broadcasting Equipment (13-16%,9%)		21,664,739	3,432,030		24,137,567	2,172,401
Other Property (8-16%,9%)		271,806,348	30,553,484		241,142,818	21,618,665
Class 8 Subtotal		2,255,486,648	257,796,795		2,455,434,096	219,601,162
CLASS 11						
Utilities (12%)		3,150,769,637	378,092,350		3,267,029,591	391,742,490
CLASS 12						
Mobile Homes (3.86%)		398,885,666	15,396,919		414,390,991	15,980,051
Mobile Homes (0%-3.474%)		13,228,006	293,111		13,554,441	305,505
Class 12 Subtotal		412,113,672	15,690,030		427,945,432	16,285,556
CLASS 13						
Timber Land (3.84%)	3,541,215	170,955,229	6,564,771	3,545,881	172,191,439	6,612,075
CLASS 14						
One Acre Farmsteads (3.088%)		1,806,799,387	55,793,469		1,846,893,622	57,029,625
One Acre Farmsteads (0%-2.779%)		10,265,361	217,822		8,416,434	165,234
Class 14 Subtotal		1,817,064,748	56,011,291		1,855,310,056	57,194,859
CLASS 15						
Railroads (7.92%,7.49%)		737,000,775	58,370,443		740,360,200	55,452,979
CLASS 17						
Airline Property (12%)		55,369,326	6,644,322		61,566,290	7,387,949
CLASS 18						
Eligible Mining Claims (30%)		31,600	9,486		34,362	10,319
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		5,096,830	101,947		4,826,265	96,230
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		83,878	3,238
TOTAL		26,919,326,498	1,907,403,949		26,966,746,162	1,573,360,769

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessors.

TAXABLE VALUES OF CITIES AND TOWNS

	1989	1990
Alberton	$ 172,216	$ 220,786
Anaconda	4,398,748	4,329,469
Bainville	199,522	186,422
Baker	1,757,759	1,534,164
Bearcreek	37,993	36,405
Belgrade	2,803,293	2,895,401
Belt	374,064	375,640
Big Sandy	694,680	634,974
Big Timber	1,871,878	1,760,498
Billings	124,043,019	112,682,170
Boulder	690,289	728,860
Bozeman	24,227,363	24,963,196
Bridger	609,986	571,185
Broadus	621,169	555,558
Broadview	155,825	139,304
Brockton	75,390	73,848
Browning	418,796	402,666
Cascade	517,940	515,905
Chester	826,354	818,035
Chinook	1,294,381	1,252,866
Choteau	1,533,765	1,487,166
Circle	795,630	742,306
Clyde Park	216,126	211,062
Columbia Falls	3,508,129	3,245,604
Columbus	2,182,749	2,234,101
Conrad	2,779,766	2,637,830
Culbertson	623,061	609,289
Cut Bank	3,459,081	3,521,912
Darby	494,383	510,004
Deer Lodge	2,575,841	2,526,011
Denton	276,165	266,146
Dillon	3,460,070	3,376,701
Dodson	98,658	105,163
Drummond	310,958	361,322
Dutton	317,349	328,719
East Helena	3,260,456	3,748,536
Ekalaka	263,595	245,408
Ennis	1,028,301	1,085,608
Eureka	839,289	841,678
Fairfield	653,478	651,197
Fairview	689,879	657,173
Flaxville	87,595	83,812
Forsyth	2,215,680	2,189,009
Fort Benton	1,482,559	1,428,460
Fort Peck	143,191	147,732
Froid	200,271	182,776
Fromberg	310,243	296,937
Geraldine	302,177	294,094
Glasgow	3,549,062	3,397,380
Glendive	6,616,823	6,002,904
Grass Range	69,488	68,077
Great Falls	54,714,982	59,447,688
Hamilton	4,070,452	4,131,866
Hardin	2,831,230	2,731,173
Harlem	703,580	691,565
Harlowton	766,025	759,737
Havre	9,314,246	9,041,011
Helena	35,870,564	35,293,923
Hingham	211,255	202,703
Hobson	141,335	142,884
Hot Springs	280,515	264,368
Hysham	244,421	231,814
Ismay	33,561	32,908
Joliet	440,972	431,100
Jordan	$ 305,496	$ 283,749
Judith Gap	107,967	107,805
Kalispell	18,481,559	18,280,431
Kevin	92,649	93,571
Laurel	5,573,054	5,228,393
Lavina	146,557	148,037
Lewistown	4,956,846	4,855,606
Libby	3,094,327	3,075,602
Lima	176,126	164,320
Livingston	7,356,987	7,512,865
Lodge Grass	169,161	166,797
Malta	2,252,987	2,215,064
Manhattan	890,206	897,561
Medicine Lake	236,020	227,111
Melstone	143,196	138,723
Miles City	7,338,893	6,638,878
Missoula	47,169,391	53,070,556
Moore	203,895	222,612
Nashua	267,420	259,717
Neihart	153,226	157,510
Opheim	137,619	133,718
Outlook	77,525	77,225
Philipsburg	617,906	617,700
Pinesdale	113,573	131,260
Plains	1,027,559	885,472
Plentywood	2,138,873	2,031,550
Plevna	91,664	86,344
Polson	3,562,642	3,428,928
Poplar	556,495	524,530
Red Lodge	2,436,743	2,359,636
Rexford	58,838	62,005
Richey	224,183	196,294
Ronan	1,386,468	1,324,769
Roundup	1,578,908	1,519,918
Ryegate	204,009	196,907
Saco	183,877	180,803
Scobey	1,103,071	1,036,217
Shelby	2,543,402	2,415,096
Sheridan	651,588	644,687
Sidney	5,193,498	4,621,376
Stanford	368,663	360,523
Stevensville	1,129,117	1,132,244
St. Ignatius	322,907	311,404
Sunburst	302,103	291,402
Superior	814,015	808,871
Terry	562,624	530,386
Thompson Falls	1,056,290	1,037,459
Three Forks	970,577	1,006,401
Townsend	1,449,975	1,484,015
Troy	667,684	671,914
Twin Bridges	377,855	368,861
Valier	557,651	532,337
Virgina City	219,193	216,644
Walkerville	243,915	246,123
West Yellowstone	1,811,591	1,818,650
Westby	134,057	137,104
White Sulphur Springs	788,887	773,174
Whitefish	6,139,764	6,342,365
Whitehall	872,563	869,366
Wibaux	495,576	447,840
Winifred	94,692	88,866
Winnett	105,578	103,935
Wolf Point	2,037,785	1,950,101
Total	$ 464,285,087	$ 459,313,535

PUBLIC UTILITY ASSESSMENTS BY STATE DEPARTMENT OF REVENUE – 1989 AND 1990

COMPANY	1989 ASSESSMENT IN MONTANA	1989 STITUS PROPERTY	1989 APPORTIONED ON MILEAGE BASIS	1990 ASSESSMENT IN MONTANA	1990 STITUS PROPERTY	1990 APPORTIONED ON MILEAGE BASIS
Airlines						
Ameriflight	$ 580,076	$ 5,441	$ 574,635	$ 591,720	$ 4,899	$ 586,821
Aspen Airways	320,000	0	320,000	287,331	0	287,331
Big Sky Airlines	4,235,731	923,321	3,312,410	1,066,981	740,158	326,823
Continental Airlines	5,789,479	346,406	5,443,073	7,262,828	401,171	6,861,657
Delta Airlines	20,165,871	803,058	19,362,813	20,415,667	1,081,816	19,333,851
Federal Express	2,374,558	380,942	1,993,616	5,613,554	384,525	5,229,029
Great American Airways	99,638	0	99,638	47,716	0	47,716
Horizon Airlines	5,625,025	55,941	5,569,084	7,800,067	135,414	7,664,653
Methow Aviation				6,631	0	6,631
New Creations DBA U.S. Check				162,000	0	162,000
Northwest Airlines	6,711,565	817,709	5,893,856	6,030,442	781,695	5,248,747
NPA, Inc. DBA United Express	1,476,936	33,674	1,443,262	3,070,698	87,992	2,982,706
Sky West Airlines	3,161,922	22,323	3,139,599	4,353,178	26,199	4,326,979
Time Air	281,361	0	281,361	0	0	0
United Airlines	4,825,360	324,914	4,500,446	6,371,283	408,156	5,963,127
United Parcel Service	322,226	1,151	321,075	1,253,017	0	1,253,017
State Total:	$ 55,969,748	$ 3,714,880	$ 52,254,868	$ 64,333,113	$ 4,052,025	$ 60,281,088
Power Utilities						
Black Hills Power And Light	$ 2,041,001	$ 616,140	$ 1,424,861	$ 1,875,222	$ 572,501	$ 1,302,721
Idaho Power	1,702,321	411,103	1,291,218	1,686,924	406,689	1,280,235
Montana Dakota Utilities	59,648,087	56,327,207	3,320,880	61,479,133	58,081,594	3,397,539
–Pollution	560,515	560,515	0	358,052	358,052	0
Montana Power Company	1,039,182,219	852,628,591	186,553,628	1,123,608,584	919,797,262	203,811,322
–Pollution	110,282,292	110,282,292	0	110,284,264	110,284,264	0
Pacificorp	148,346,582	117,338,180	31,008,402	154,686,329	122,490,126	32,196,203
–Pollution	35,754,716	35,754,716	0	35,017,153	35,017,153	0
Portland General Electric	257,301,363	208,785,516	48,515,847	244,945,100	197,466,744	47,478,356
–Pollution	73,313,601	73,313,601	0	68,994,714	68,994,714	0
Puget Sound Power & Light	433,858,280	344,999,398	88,858,882	443,731,555	353,812,243	89,919,312
–Pollution	104,203,432	104,203,432	0	104,723,281	104,723,281	0
Washington Water & Power	293,781,266	212,815,574	80,965,692	310,370,832	223,466,008	86,904,824
–Pollution	53,495,393	53,495,393	0	55,261,610	55,261,610	0
State Total:	$ 2,613,471,068	$ 2,171,531,658	$ 441,939,410	$ 2,717,022,753	$ 2,250,732,241	$ 466,290,512
Telecommunications						
American Tel & Tel	$ 60,000,033	$ 60,000,033	$ 0	$ 66,935,723	$ 60,915,921	$ 6,019,802
Gte Northwest	8,842,108	4,834,910	4,007,198	9,919,595	5,111,130	4,808,465
Hot Springs Tel	200,294	134,873	65,421	181,768	119,318	62,450
Intermountain Digital				5,136,899	5,136,899	0
MCICommunications				2,499,996	2,499,996	0
Mountain States/U.S. West	399,538,021	203,888,536	195,649,485	387,226,452	201,138,775	186,087,677
NW Telephone	40,195,182	23,792,679	16,402,503	40,459,934	22,703,394	17,756,540
Project Telephone	4,526,111	1,961,554	2,564,557	4,541,192	1,955,773	2,585,419
Southern Montana Tel	2,873,500	1,465,246	1,408,254	2,895,759	1,501,132	1,394,627
TCI Microwave	816,210	816,210	0	902,345	902,345	0
U.S. Sprint	33,250,827	429,836	32,820,991	39,761,835	489,532	39,272,303
Western Telecom	4,423,150	4,423,150	0	4,610,192	4,610,192	0
Western Union Telegraph	252,539	252,539	0	115,732	115,732	0
State Total:	$ 554,917,975	$ 301,999,566	$ 52,918,409	$ 565,187,422	$ 307,200,139	$ 257,987,283
Telephone Cooperatives						
Blackfoot Telephone	$ 11,980,550	$ 5,613,015	$ 6,367,535	$ 12,747,660	$ 5,693,998	$ 7,053,662
Mid-rivers Telephone	20,514,716	12,649,887	7,864,829	23,393,534	13,552,939	9,840,595
Nemont Telephone	7,507,722	3,100,538	4,407,184	7,468,296	3,014,444	4,453,852
Northern Telephone	3,034,554	1,560,048	1,474,506	3,221,333	1,655,542	1,565,791
Range Telephone	11,404,077	5,860,132	5,543,945	11,330,602	5,701,630	5,628,972
Reservation Telephone	66,051	0	66,051	63,848	0	63,848
Three Rivers Telephone	18,673,153	7,958,388	10,714,765	19,177,838	8,670,309	10,507,529
Triangle Telephone	22,280,113	9,935,740	12,344,373	22,477,534	10,095,033	12,382,501
Valley Rural Telephone	2,388,162	1,252,574	1,135,588	2,292,134	1,193,160	1,098,974
West River Telephone	104,915	0	104,915	93,847	0	93,847
State Total:	$ 97,954,013	$ 47,930,322	$ 50,023,691	$ 102,266,626	$ 49,577,055	$ 52,689,571

PUBLIC UTILITY ASSESSMENTS BY STATE DEPARTMENT OF REVENUE – 1989 AND 1990

COMPANY	1989 ASSESSMENT IN MONTANA	1989 STIUS PROPERTY	1989 APPORTIONED ON MILEAGE BASIS	1990 ASSESMENT IN MONTANA	1990 STIUS PROPERTY	1990 APPORTIONED ON MILEAGE BASIS
Electric Cooperatives						
Beartooth Electric	$ 5,409,139	$ 1,846,606	$ 3,562,533	$ 5,433,242	$ 1,845,459	$ 3,587,783
Big Horn County Electric	7,670,116	2,682,628	4,987,488	7,763,003	2,693,314	5,069,689
Big Horn Rural Electric	190,264	7,320	182,944	245,855	3,889	241,966
Big Flat Electric	7,310,270	2,319,658	4,990,612	7,240,520	2,370,025	4,870,495
Fall River Electric	3,329,126	1,638,947	1,690,179	3,797,274	1,707,190	2,090,084
Fergus Electric	11,937,635	3,995,290	7,942,345	12,503,198	4,152,533	8,350,665
Flathead Electric	14,730,960	3,033,912	11,697,048	15,060,946	2,989,233	12,071,713
Glacier Electric	15,396,100	4,833,472	10,562,628	16,163,356	5,331,180	10,832,176
Goldenwest Electric	1,676,472	638,212	1,038,260	1,817,241	694,840	1,122,401
Grand Electric	13,604	1,866	11,738	14,651	1,471	13,180
Hill County Electric	11,987,708	3,093,934	8,893,774	11,892,955	3,045,872	8,847,083
Lincoln Electric	6,725,879	3,163,500	3,562,379	6,819,651	3,143,046	3,676,605
Lower Yellow Electric	12,343,316	5,911,460	6,431,856	12,448,671	5,928,332	6,520,339
Marias River Electric	4,428,559	2,212,918	2,215,641	4,548,168	2,216,304	2,331,864
Mccone Electric	7,843,661	2,744,570	5,099,091	7,804,610	2,788,452	5,016,158
Mckenzie Electric	94,378	1,430	92,948	120,537	1,731	118,806
Mid-yellowstone Electric	3,086,965	1,552,284	1,534,681	3,068,178	1,543,480	1,524,698
Missoula Electric	16,022,666	6,790,559	9,232,107	16,237,903	7,228,952	9,008,951
Northern Electric	6,405,381	2,446,031	3,959,350	6,338,127	2,394,125	3,944,002
Northern Lights	8,132,989	2,149,426	5,983,563	7,929,499	2,133,236	5,796,263
Park Electric	7,115,330	880,199	6,235,131	7,736,505	1,147,236	6,589,269
Sheridan Electric	5,739,741	2,064,089	3,675,652	5,749,695	2,187,351	3,562,344
Sheridan-Johnson	108,531	1,178	107,353	109,858	31,562	78,296
Southeast Electric	1,741,037	394,184	1,346,853	1,659,790	376,054	1,283,736
Sun River Electric	11,798,696	1,801,168	9,997,528	12,490,006	2,459,639	10,030,367
Tongue River Electric	11,048,567	1,499,949	9,548,618	11,768,347	2,048,152	9,720,195
Tri-County Electric	49,583	3,329	46,254	47,963	3,202	44,761
Valley Electric	2,755,777	1,292,892	1,462,885	2,763,320	1,265,255	1,498,065
Vigilante Electric	13,042,910	4,533,946	8,508,964	12,156,039	4,300,549	7,855,490
Yellowstone Valley Electric	15,564,114	5,147,409	10,416,705	15,816,371	5,116,120	10,700,251
State Total:	$ 213,699,474	$ 68,682,366	$ 145,017,108	$ 217,545,479	$ 71,147,784	$ 146,397,695
Pipelines						
Belle Fourche Pipeline	$ 4,110,916	$ 65,039	$ 4,045,877	$ 3,916,556	$ 66,214	$ 3,850,342
Butte Pipeline	8,139,533	4,319,186	3,820,347	7,030,238	3,747,184	3,283,054
Cenex - Big Sky	237,901	58,912	178,989	240,841	58,190	182,651
Cenex - Products Pipeline	7,330,098	1,611,576	5,718,522	8,028,056	1,705,324	6,322,732
Cenex - Santa Rita	8,159,956	2,774,933	5,385,023	7,558,803	2,622,761	4,936,042
Cenex - Sweetgrass	1,271,795	683,197	588,598	1,384,326	717,628	666,698
Conoco Pipeline	28,806,436	6,060,727	22,745,709	29,346,014	6,361,865	22,984,149
Exxon Pipeline	2,587,087	1,418,462	1,168,625	3,241,845	1,777,456	1,464,389
K. N. Energy	7,755,886	1,842,828	5,913,058	9,108,661	2,188,595	6,920,066
Montana Refining	1,386,742	382,950	1,003,792	1,425,220	507,227	917,993
Northern Border	187,086,709	5,529,918	181,556,791	187,079,634	5,556,895	181,522,739
Northern Natural	15,987,816	3,567,897	12,419,919	15,588,008	3,374,628	12,213,380
Permian Corp	4,358,908	483,425	3,875,483	4,376,375	481,193	3,895,182
Texaco Pipeline	10,630,815	3,017,725	7,613,090	9,705,111	2,132,890	7,572,221
Williston Basin Interstate Pipeline	51,039,288	21,341,510	29,697,778	49,286,016	20,549,350	28,736,666
Yellowstone Pipeline	21,487,832	4,228,569	17,259,263	23,735,324	4,742,193	18,993,131
State Total:	$ 360,377,718	$ 57,386,854	$ 302,990,864	$ 361,051,028	$ 56,589,593	$ 304,461,435
Railroads						
Burlington Northern	$ 551,539,248	$ 82,023,092	$ 469,516,156	$ 550,881,571	$ 83,793,742	$ 467,087,829
Central Montana	766,477	247,664	518,813	783,162	248,283	534,879
Montana Rail Link	174,793,917	3,193,823	171,600,094	174,957,633	3,269,972	171,687,661
Montana Western Railway	1,511,024	87,007	1,424,017	1,316,151	122,564	1,193,587
Or Short Line & Union Pacific	11,095,260	492,115	10,603,145	11,083,290	480,145	10,603,145
Rarus Railway Corp.	347,955	199,235	148,720	386,027	212,245	173,782
Soo Line Railroad	954,451	8,967	945,484	952,044	8,967	943,077
State Total:	$ 741,008,332	$ 86,251,903	$ 654,756,429	$ 740,359,878	$ 88,135,918	$ 652,223,960
State Total For All Utilities	$ 4,637,398,328	$ 2,737,497,549	$ 1,899,900,779	$ 4,767,766,299	$ 2,827,434,755	$ 1,940,331,544

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE— —1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
BEAVERHEAD				
American Tel & Tel	$ 827,427	$ 99,291	$ 872,560	$ 104,707
Idaho Power Company	1,702,321	204,279	1,686,924	202,431
Montana Power Company	5,966,121	715,938	6,577,400	789,289
Mountain States/U.S. West	4,203,820	504,458	4,059,652	487,158
Southern Montana Tel	2,428,328	194,268	2,390,541	191,243
Or Short Line & Union Pacific	7,606,480	602,434	7,606,482	569,726
Vigilante Electric Co-op	6,816,805	204,509	6,412,978	192,389
Western Telecommunications, Inc.	347,073	41,649	384,753	46,170
Western Union Telegraph Co.	2,672	321	1,304	156
TOTAL	$ 29,901,047	$ 2,567,147	$ 29,992,594	$ 2,583,269
BIG HORN				
American Tel & Tel	$ 870,020	$ 104,402	$ 1,807,831	$ 216,940
Big Horn County Electric Co-op	7,670,116	230,108	7,763,003	232,889
Big Horn Rural Electric Co-op	32,325	970	42,403	1,272
Burlington Northern	15,920,415	1,260,897	15,922,622	1,192,604
Conoco Pipe Line Co.	1,279,226	153,508	1,291,544	154,985
Mid Rivers Tel Co-op	6,619	198	7,506	225
Mid-yellowstone Electric Co-op	77,273	2,317	83,075	2,492
Montana Dakota Utilities	548,482	65,816	566,624	67,995
Montana Power Company	8,195,844	983,500	8,695,751	1,043,490
Mountain States/U.S. West	4,932,396	591,886	4,764,852	571,782
Pacificorp	4,692,871	563,144	4,930,847	591,703
Portland General Electric	1,968,794	236,254	1,893,517	227,222
Project Telephone	6,234	499	6,273	502
Puget Sound Power & Light	3,343,560	401,227	3,421,466	410,576
Range Tel Co-op, Inc.	1,118,000	33,539	1,120,873	33,626
Sheridan-Johnson Co-op	108,531	3,257	109,858	3,295
Tongue River Electric Co-op	627,478	18,825	538,430	16,153
Washington Water Power Co.	2,243,602	269,232	2,641,871	317,025
Western Union Telegraph Co.	6,095	731	2,973	357
Williston Basin Interstate Pipeline	1,793,469	215,217	1,777,326	213,280
Yellowstone Valley Electric CO	515,753	15,473	530,340	15,910
TOTAL	$ 55,957,103	$ 5,151,000	$ 57,918,985	$ 5,314,323
BLAINE				
Big Flat Electric Co-op	$ 2,704,089	$ 81,12	$ 2,635,851	$ 79,075
Burlington Northern	15,752,782	1,247,620	15,782,068	1,182,076
Hill County Electric Co-op	1,813,836	54,413	1,808,384	54,253
Montana Power Company	11,751,683	1,410,201	12,386,977	1,486,437
Mountain States/U.S. West	1,290,338	154,841	1,300,681	156,083
Northern Natural Gas Co.	9,974,438	1,196,933	9,713,143	1,165,576
TCI Microwave Inc.	114,663	13,758	128,237	15,389
Triangle Tel Co-op	3,936,659	118,101	4,039,835	121,195
TOTAL	$ 47,338,488	$ 4,276,989	$ 47,795,176	$ 4,260,084

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE— —1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
BROADWATER				
American Tel & Tel	$ 971,320	$ 116,558	$ 962,803	$ 115,536
Burlington Northern	70,217	5,561	70,217	5,260
Intermountain Digital Network	0	0	191,278	22,953
MCI Telecommunications	0	0	3,723	447
Montana Power Company	7,486,193	898,346	7,765,826	931,899
Montana Rail Link	11,134,062	881,818	11,172,556	836,825
Mountain States/U.S. West	2,257,771	270,932	2,062,016	247,443
Pacificorp	1,942,646	233,117	1,986,566	238,388
Portland General Electric	3,664,424	439,732	3,537,367	424,484
Puget Sound Power & Light	7,224,822	866,978	7,222,596	866,712
U.S. Sprint Communications Co.	1,798,560	215,827	2,152,086	258,250
Vigilante Electric Co-op	2,063,729	61,909	2,003,193	60,095
Washington Water Power Co.	3,658,568	439,027	4,100,378	492,045
Yellowstone Pipe Line Co.	1,548,884	185,866	1,704,486	204,538
TOTAL	$ 43,821,196	$ 4,615,671	$ 44,935,091	$ 4,704,875
CARBON				
Beartooth Electric Co-op	$ 3,119,651	$ 93,592	$ 3,147,648	$ 94,430
Belle Fourche Pipeline Co.	40,369	4,844	38,373	4,605
Big Horn Rural Electric Co-op	157,939	4,738	203,452	6,104
Burlington Northern	7,573,395	599,812	7,574,685	567,344
Conoco Pipe Line Co.	978,464	117,417	988,109	118,574
Exxon Pipeline Co.	1,885,223	226,229	2,362,348	283,482
MCI Telecommunications	0	0	1,498,765	179,852
Montana Dakota Utilities	406,334	48,763	419,023	50,282
Montana Power Company	15,433,649	1,852,038	16,678,969	2,001,478
Mountain States/U.S. West	5,121,063	614,527	4,953,010	594,365
Pacificorp	522,001	62,640	533,195	63,983
Project Telephone	812,428	64,995	808,857	64,709
Williston Basin Interstate Pipeline	2,556,034	306,725	2,457,053	294,845
Yellowstone Valley Electric Co	238,872	7,166	243,713	7,312
TOTAL	$ 38,845,422	$ 4,003,486	$ 41,907,200	$ 4,331,365
CARTER				
Black Hills Power & Light	$ 1,019,881	$ 122,386	$ 932,656	$ 111,919
Butte Pipeline Co.	4,101,333	492,160	3,442,308	413,077
Grand Electric Co-op, Inc.	13,604	408	14,651	440
Mid Rivers Tel Co-op	862,486	25,875	1,040,634	31,219
Montana Dakota Utilities	581	70	601	72
Mountain States/U.S. West	11,072	1,328	10,589	1,270
The Permian Corp.	1,546,824	185,619	1,552,891	186,347
Range Tel Co-op, Inc.	572,272	17,167	576,455	17,293
Southeast Electric Co-op	1,045,392	31,362	996,648	29,899
Tongue River Electric Co-op	18,181	545	20,645	619
West River Tel Co-op	104,915	3,147	93,847	2,816
WIlliston Basin Interstate Pipeline	554,143	66,496	530,346	63,641
TOTAL	$ 9,850,684	$ 946,563	$ 9,212,271	$ 858,612

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE – – 1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
CASCADE				
American Tel & Tel	$ 305,454	$ 36,654	$ 387,822	$ 46,538
Ameriflight, Inc.	194,571	23,349	158,036	18,964
Aspen Airways	202,876	24,345	141,291	16,955
Big Sky Airlines/Northwest Air	213,768	25,652	20,957	2,515
Burlington Northern	25,029,163	1,982,315	25,034,591	1,875,090
Conoco Pipe Line Co.	1,785,410	214,247	1,893,503	227,220
Delta Airlines, Inc.	2,876,208	345,145	2,895,659	347,479
Federal Express	2,218,562	266,227	5,489,116	658,694
Fergus Electric Co-op	90,913	2,727	94,220	2,827
Great American Airways	13,282	1,594	2,651	318
Horizon Airlines	1,081,866	129,824	1,082,633	129,916
Intermountain Digital Network	0	0	503,597	60,431
Montana Power Company	56,423,616	6,770,825	62,696,477	7,523,578
Montana Refining Company	164,255	19,711	150,216	18,026
Mountain States/U.S. West	41,116,992	4,934,042	40,834,338	4,900,119
Northwest Airlines, Inc.	1,915,933	229,911	1,642,961	197,155
Sky West Airlines	208,155	24,979	615,949	73,914
Sun River Electric Co-op	1,794,082	53,823	1,733,145	51,996
TCI Microwave Inc.	45,573	5,469	40,736	4,888
Three Rivers Tel Co-op	2,823,143	84,694	2,818,639	84,560
Time air	281,361	33,763	0	0
United Airlines, Inc.	1,619,137	194,297	2,186,235	262,348
Western Telecommunications, Inc.	135,095	16,211	139,607	16,753
Western Union Telegraph Co.	45,786	5,495	18,844	2,261
Yellowstone Pipe Line Co.	1,010,896	121,308	1,107,694	132,922
TOTAL	$ 141,596,097	$ 15,546,607	$ 151,688,917	$ 16,655,467
CHOUTEAU				
Burlington Northern	$ 6,298,577	$ 498,850	$ 6,298,853	$ 471,784
Central Montana Rail Inc.	115,753	9,168	119,278	8,934
Conoco Pipe Line Co.	575,887	69,106	581,924	69,831
Fergus Electric Co-op	20,583	616	20,682	620
Hill County Electric Co-op	2,388,665	71,658	2,383,801	71,513
Montana Power Company	12,341,713	1,481,004	13,485,466	1,618,256
Mountain States/U.S. West	2,837,001	340,438	3,010,988	361,319
Northern Natural Gas Co.	389,086	46,691	381,233	45,748
Sun River Electric Co-op	1,205,772	36,175	992,543	29,777
TCI Microwave Inc.	80,814	9,699	94,417	11,330
Three Rivers Tel Co-op	1,306,211	39,186	1,275,536	38,266
Triangle Tel Co-op	2,079,508	62,386	2,074,742	62,243
TOTAL	$ 29,639,570	$ 2,664,977	$ 30,719,463	$ 2,789,621
CUSTER				
American Tel & Tel	$ 1,006,916	$ 120,832	$ 1,017,095	$ 122,051
Big Sky Airlines/Northwest Air	136,532	16,384	17,418	2,090
Burlington Northern	11,606,562	919,240	11,688,097	875,439
Cenex - Products Pipeline	783,573	94,028	866,622	103,995
Mccone Electric Co-op	68,250	2,047	67,136	2,014
Mid Rivers Tel Co-op	92,821	2,784	75,995	2,279
Mid-Yellowstone Electric Co-op	122,224	3,665	102,603	3,078
Montana Dakota Utilities	7,265,306	871,838	7,483,437	898,012
Mountain States/U.S. West	6,194,340	743,320	5,619,191	674,303
Range Tel Co-op, Inc.	942,446	28,272	953,671	28,610
Southeast Electric Co-op	35,737	1,071	33,931	1,018
Tongue River Electric Co-op	2,025,373	60,761	2,332,611	69,979
U.S. Sprint Communications Co.	1,796,047	215,525	2,149,078	257,889
Western Telecommunications, Inc.	119,098	14,292	123,075	14,769
Western Union Telegraph Co.	0	0	1,303	156
Williston Basin Interstate Pipeline	4,520,829	542,500	4,337,919	520,550
TOTAL	$ 36,716,054	$ 3,636,559	$ 36,869,182	$ 3,576,232

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE— —1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
DANIELS				
Burlington Northern	$ 7,473,592	$ 591,908	$ 7,497,054	$ 561,528
Montana Dakota Utilities	736,199	88,346	759,601	91,152
Mountain States/U.S. West	980,416	117,650	964,157	115,699
Nemont Tel Co-op,	2,510,173	75,304	2,496,159	74,886
Northern Electric Co-op,	827,554	24,826	833,754	25,013
Sheridan Electric Co-op,	717,480	21,523	691,539	20,746
Soo Line Railroad Company	118,931	9,419	116,524	8,727
TOTAL	$ 13,364,345	$ 928,976	$ 13,358,788	$ 897,751
DAWSON				
American Tel & Tel	$ 2,656,304	$ 318,758	$ 2,595,745	$ 311,489
Big Sky Airlines/Northwest Air	69,260	8,311	16,545	1,985
Burlington Northern	26,771,306	2,120,289	26,787,369	2,006,374
Cenex - Products Pipeline	1,033,805	124,057	1,122,543	134,706
Goldenwest Electric Co-op	279,602	8,387	301,191	9,036
Lower Yellowstone Rural Co-op	104,757	3,141	109,735	3,292
Mccone Electric Co-op	1,719,164	51,578	1,720,137	51,605
Mid Rivers Tel Co-op	6,198,760	185,965	6,645,247	199,357
Montana Dakota Utilities	10,034,183	1,204,108	10,252,478	1,230,298
Mountain States/U.S. West	7,331,384	879,766	7,071,361	848,563
The Permian Corp.	23,841	2,861	23,754	2,850
Texaco Pipe Line Co.	3,165,798	379,896	2,779,945	333,593
Tongue River Electric Co-op	53,297	1,599	60,426	1,813
U.S. Sprint Communications Co.	1,909,975	229,197	2,304,099	276,492
Western Telecommunications, Inc.	109,563	13,148	113,223	13,587
Western Union Telegraph Co.	3,304	396	1,609	193
Williston Basin Interstate Pipeline	7,568,754	908,249	7,284,687	874,164
TOTAL	$ 69,033,057	$ 6,439,706	$ 69,190,094	$ 6,299,397
DEER LODGE				
American Tel & Tel	$ 0	$ 0	$ 498,356	$ 59,802
Intermountain Digital Network	0	0	200,831	24,100
Montana Power Company	8,934,343	1,072,121	9,683,972	1,162,079
Montana Western Railway	405,496	32,116	339,880	25,457
Mountain States/U.S. West	5,353,231	642,387	5,237,072	628,448
Pacificorp	16,027	1,923	16,816	2,018
Portland General Electric	60,424	7,251	58,113	6,974
Puget Sound Power & Light	64,633	7,756	66,147	7,938
Rarus Railway Corp.	246,982	19,559	270,201	20,238
Southern Montana Tel	235,623	18,850	231,297	18,504
Vigilante Electric Co-op	130,266	3,907	69,396	2,082
Washington Water Power Co.	39,796	4,776	41,601	4,992
Western Telecommunications, Inc.	42,656	5,119	44,081	5,290
Western Union Telegraph Co.	1,773	213	181	22
TOTAL	$ 15,531,250	$ 1,815,978	$ 16,757,944	$ 1,967,944

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE— —1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
FALLON				
Belle Fourche Pipeline Co.	$ 1,242,511	$ 149,101	$ 1,186,809	$ 142,417
Burlington Northern	4,969,663	393,598	4,970,710	372,308
Butte Pipeline Co.	3,833,251	459,990	3,359,319	403,118
Goldenwest Electric Co-op	478,707	14,360	508,583	15,257
Mid Rivers Tel Co-op	679,152	20,374	1,299,943	38,999
Montana Dakota Utilities	3,996,650	479,599	4,120,867	494,504
Mountain States/U.S. West	1,557,173	186,860	1,562,372	187,485
Northwest Airlines	3,369	405	0	0
Southeast Electric Co-op	616,460	18,494	588,022	17,641
Texaco Pipe Line Co.	1,909,064	229,088	1,832,434	219,891
Tongue River Electric Co-op	11,086	332	12,573	377
Williston Basin Interstate Pipeline	16,498,942	1,979,868	15,955,640	1,914,678
TOTAL	$ 35,796,028	$ 3,932,069	$ 35,397,272	$ 3,806,675
FERGUS				
AT&T Communications	$ 69,731	$ 8,368	$ 0	$ 0
Big Sky Airlines/Northwest Air	134,284	16,114	16,974	2,037
Burlington Northern	7,741,456	613,124	4,150,989	310,909
Central Montana Rail Inc.	546,773	43,305	556,499	41,682
Conoco Pipe Line Co.	661,647	79,398	668,584	80,230
Fergus Electric Co-op	5,917,627	177,533	6,225,706	186,767
Hill County Electric Co-op	25,317	759	24,977	749
Mid Rivers Tel Co-op	920,529	27,616	1,013,039	30,392
Montana Power Company	5,830,809	699,695	7,767,325	932,080
Mountain States/U.S. West	6,691,555	802,989	6,624,828	794,980
TCI Microwave Inc.	39,339	4,721	7,938	953
Triangle Tel Co-op	960,517	28,815	959,309	28,780
Western Telecommunications, Inc.	14,587	1,750	15,074	1,809
Western Union Telegraph Co.	2,612	313	1,274	153
TOTAL	$ 29,556,783	$ 2,504,500	$ 28,032,516	$ 2,411,521
FLATHEAD				
Ameriflight, Inc.	$ 18,388	$ 2,207	$ 66,020	$ 7,922
Big Sky Airlines/Northwest Air	248,347	29,802	23,622	2,835
Burlington Northern	32,132,385	2,544,884	32,082,648	2,402,992
Delta Airlines, Inc.	1,886,822	226,419	1,901,067	228,128
Federal Express	24,538	2,945	17,716	2,126
Flathead Electric Co-op	14,266,866	428,009	14,591,853	437,754
Glacier Electric Co-op	185,029	5,550	125,599	3,768
Great American Airways	8,310	997	0	0
Horizon Airlines	1,161,668	139,400	1,737,638	208,517
Intermountain Digital Network	0	0	454,252	54,510
Lincoln Electric Co-op	1,202,116	36,061	1,249,526	37,486
Montana Power Company	8,465,035	1,015,802	9,572,874	1,148,746
Mountain States/U.S. West	1,477,723	177,281	1,181,521	141,783
NW Tel Systems, Inc.	36,243,149	4,349,177	36,232,257	4,347,872
Npa,inc. Dba United Express	777,927	93,351	1,551,873	186,225
Pacificorp	19,899,469	2,387,939	21,790,279	2,614,832
Sky West Airlines	92,618	11,114	0	0
TCI Microwave Inc.	62,982	7,557	70,435	8,452
Western Telecommunications, Inc.	4,760	571	4,919	590
Western Union Telegraph Co.	4,760	571	2,322	278
TOTAL	$118,162,892	$ 11,459,637	$122,656,421	$ 11,834,816

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE – –1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
GALLATIN				
American Tel & Tel	$ 1,437,152	$ 172,457	$ 1,489,660	$ 178,759
Ameriflight, Inc.	0	0	3,934	472
Big Sky Airlines/Northwest Air	228,133	27,376	19,877	2,385
Burlington Northern	80,716	6,393	80,716	6,045
Continental Airlines	2,788,625	334,634	3,359,356	403,123
Delta Airlines, Inc.	4,740,853	568,902	4,873,346	584,802
Fall River Rural Electric Coop	3,329,126	99,873	3,797,274	113,918
Federal Express	37,425	4,491	44,499	5,340
Great American Airways	9,964	1,196	5,302	636
Intermountain Digital Network	0	0	669,898	80,388
Montana Power Company	35,261,113	4,231,332	37,809,192	4,537,104
Montana Rail Link	17,500,773	1,386,059	17,502,431	1,310,932
Mountain States/U.S. West	28,727,678	3,447,323	27,581,140	3,309,734
Northwest Airlines, Inc.	1,002,343	120,280	894,535	107,344
Park Electric Co-op, Inc	313,677	9,410	458,769	13,763
Sky West Airlines	1,202,271	144,272	1,196,405	143,568
Three Rivers Tel Co-op	962,747	28,882	1,008,552	30,257
U.S. Sprint Communications Co.	2,431,447	291,772	2,909,375	349,125
Vigilante Electric Co-op	24,636	738	18,879	566
Western Telecommunications, Inc.	681,575	81,789	708,467	85,016
Western Union Telegraph Co.	4,651	559	1,092	131
Yellowstone Pipe Line Co.	2,143,672	257,243	2,333,752	280,051
TOTAL	$ 102,908,577	$ 11,214,981	$ 106,766,451	$ 11,543,459
GARFIELD				
Conoco Pipe Line Co.	$ 22,447	$ 2,694	$ 22,683	$ 2,722
Mccone Electric Co-op	2,035,813	61,071	2,022,543	60,675
Mid Rivers Tel Co-op	1,472,626	44,180	1,645,459	49,365
TOTAL	$ 3,530,886	$ 107,945	$ 3,690,685	$ 112,762
GLACIER				
American Tel & Tel	$ 297,420	$ 35,691	$ 314,359	$ 37,723
Burlington Northern	19,291,290	1,527,870	19,477,813	1,458,889
Cenex - Big Sky Pipeline	166,236	19,948	167,719	20,126
Cenex - Santa Rita Pipeline	6,961,445	835,372	6,460,219	775,226
Cenex - Sweetgrass Gathering S	345,356	41,441	371,153	44,538
Conoco Pipe Line Co.	5,599,436	671,931	5,738,776	688,653
Glacier Electric Co-op	13,897,828	416,932	14,675,469	440,265
Montana Power Company	29,735,105	3,568,208	31,216,778	3,746,013
Montana Refining Company	250,903	30,107	229,457	27,535
Mountain States/U.S. West	3,698,095	443,770	3,641,719	437,006
Northern Tel Co-op	465,347	13,962	491,961	14,758
The Permian Corp.	1,097,926	131,751	1,102,770	132,333
TCI Microwave Inc.	50,413	6,051	56,379	6,766
Three Rivers Tel Co-op	2,630,431	78,913	2,771,116	83,134
Western Union Telegraph Co.	1,322	159	645	77
TOTAL	$ 84,488,553	$ 7,822,106	$ 86,716,333	$ 7,913,042
GOLDEN VALLEY				
Burlington Northern	$ 6,783,712	$ 537,269	$ 6,783,712	$ 508,100
Conoco Pipe Line Co.	1,632,308	195,877	1,649,414	197,930
Fergus Electric Co-op	599,575	17,990	627,295	18,819
Mid Rivers Tel Co-op	480,952	14,428	517,790	15,534
Montana Power Company	5,831,293	699,757	6,164,982	739,798
Mountain States/U.S. West	871,528	104,583	907,427	108,891
Pacificorp	1,108,480	133,017	1,163,891	139,667
Portland General Electric	1,991,164	238,939	1,915,005	229,801
Puget Sound Power & Light	3,430,041	411,605	3,509,951	421,194
Triangle Tel Co-op	64,581	1,937	64,650	1,939
Washington Water Power Co.	2,307,260	276,871	2,723,632	326,836
TOTAL	$ 25,100,894	$ 2,632,273	$ 26,027,749	$ 2,708,509

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE – –1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
GRANITE				
American Tel & Tel	$ 525,935	$ 63,113	$ 1,450,485	$ 174,058
Blackfoot Tel Co-op	168,285	5,049	191,730	5,752
Burlington Northern	53,588	4,244	53,588	4,014
Mci Telecommunications	0	0	3,723	447
Missoula Electric Co-op	243,636	7,309	212,962	6,389
Montana Power Company	4,020,655	482,481	4,270,933	512,513
Montana Rail Link	7,820,729	619,404	7,820,729	585,772
Mountain States/U.S. West	2,001,836	240,222	1,762,002	211,440
Pacificorp	1,606,957	192,835	1,638,006	196,561
Portland General Electric	3,099,601	371,953	3,159,491	379,139
Puget Sound Power & Light	5,348,461	641,815	5,451,803	654,216
U.S. Sprint Communications Co.	1,200,436	144,052	1,436,394	172,367
Washington Water Power Co.	4,510,909	541,309	4,598,068	551,768
Yellowstone Pipe Line Co.	1,162,301	139,476	1,275,757	153,091
TOTAL	$ 31,763,329	$ 3,453,262	$ 33,325,671	$ 3,607,527
HILL				
Big Sky Airlines/Northwest Air	$ 68,536	$ 8,224	$ 9,030	$ 1,084
Burlington Northern	38,748,662	3,068,890	39,052,601	2,925,040
Hill County Electric Co-op	6,638,386	199,154	6,566,312	196,989
Montana Power Company	12,380,253	1,485,624	14,081,087	1,689,732
Mountain States/U.S. West	6,267,790	752,136	6,080,989	729,719
Northern Natural Gas Co.	5,624,292	674,913	5,493,632	659,233
TCI Microwave Inc.	16,644	1,996	18,614	2,234
Triangle Tel Co-op	5,525,134	165,757	5,729,642	171,889
Western Union Telegraph Co.	2,619	314	1,277	153
TOTAL	$ 75,272,316	$ 6,357,008	$ 77,033,184	$ 6,376,073
JEFFERSON				
American Tel & Tel	$ 7,427,457	$ 891,296	$ 7,661,823	$ 919,418
Burlington Northern	1,821,002	144,223	3,747,179	280,664
Montana Power Company	13,404,587	1,608,550	13,936,182	1,672,342
Montana Rail Link	3,167,671	250,880	3,167,671	237,259
Mountain States/U.S. West	4,095,133	491,417	3,990,148	478,817
Pacificorp	1,767,157	212,058	1,716,666	206,000
Portland General Electric	3,534,313	424,118	3,433,332	411,999
Puget Sound Power & Light	8,584,368	1,030,124	8,339,101	1,000,692
U.S. Sprint Communications Co.	69,111	8,293	82,695	9,923
Vigilante Electric Co-op	1,244,720	37,345	1,096,880	32,906
Washington Water Power Co.	2,651,944	318,233	2,576,174	309,141
Western Telecommunications, Inc.	604,942	72,593	631,343	75,761
Yellowstone Pipe Line Co.	189,508	22,741	208,546	25,026
TOTAL	$ 48,561,913	$ 5,511,871	$ 50,587,740	$ 5,659,948
JUDITH BASIN				
Burlington Northern	$ 15,411,150	$ 1,220,561	$ 14,697,740	$ 1,100,859
Central Montana Rail Inc.	103,951	8,233	107,385	8,043
Conoco Pipe Line Co.	3,254,409	390,530	3,271,279	392,554
Fergus Electric Co-op	1,166,022	34,983	1,267,672	38,030
Montana Power Company	4,411,666	529,399	5,113,438	613,612
Mountain States/U.S. West	1,610,775	193,294	1,729,144	207,497
Sun River Electric Co-op	22,826	685	14,187	426
Three Rivers Tel Co-op	1,080,166	32,405	1,071,443	32,143
TOTAL	$ 27,060,965	$ 2,410,090	$ 27,272,288	$ 2,393,164

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE – – 1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
LAKE				
American Tel & Tel	$ 0	$ 0	$ 133,736	$ 16,048
Blackfoot Tel Co-op	3,502,235	105,066	3,455,411	103,662
Burlington Northern	127,425	10,092	127,425	9,545
Hot Springs Tel Co.	3,399	272	3,389	271
Intermountain Digital Network	0	0	275,689	33,083
Missoula Electric Co-op	326,567	9,797	320,790	9,624
Montana Power Company	15,080,167	1,809,618	15,750,186	1,890,022
Montana Rail Link	5,711,317	452,334	5,711,317	427,777
Mountain States/U.S. West	706,656	84,800	638,388	76,607
NW Tel Systems, Inc.	3,946,859	473,621	4,195,412	503,449
Pacificorp	2,142,984	257,158	2,641,312	316,958
TCI Microwave Inc.	27,170	3,260	30,386	3,646
U.S. Sprint Communications Co.	576,762	69,211	690,131	82,816
Western Union Telegraph Co.	2,403	288	1,172	141
Yellowstone Pipe Line Co.	314,788	37,775	346,412	41,569
TOTAL	$ 32,468,732	$ 3,313,292	$ 34,321,156	$ 3,515,218
LEWIS AND CLARK				
American Tel & Tel	$ 61,716	$ 7,406	$ 9,176,408	$ 1,101,169
Ameriflight, Inc.	9,446,926	1,133,631	162,141	19,457
Big Sky Airlines/Northwest Air	417,354	50,083	38,466	4,616
Burlington Northern	13,317,928	1,054,782	13,345,400	999,571
Delta Airlines, Inc.	2,811,379	337,365	2,881,530	345,784
Federal Express	25,134	3,016	15,095	1,811
Great American Airways	13,282	1,594	0	0
Horizon Airlines	1,219,746	146,370	1,892,183	227,062
Intermountain Digital Network	0	0	758,736	91,048
Mci Telecommunications	0	0	37,253	4,470
Montana Power Company	42,339,887	5,080,787	47,320,424	5,678,453
Montana Rail Link	4,560,043	361,155	4,588,636	343,689
Mountain States/U.S. West	46,989,743	5,638,768	43,290,470	5,194,856
New Creations dba U.S. Check	0	0	162,000	19,440
Northwest Airlines	51,894	6,227	0	0
Pacificorp	24,261	2,911	25,456	3,055
Portland General Electric	92,523	11,103	88,984	10,678
Puget Sound Power & Light	100,278	12,033	102,627	12,315
Sky West Airlines	301,884	36,226	978,372	117,405
Sun River Electric Co-op	776,963	23,310	948,281	28,449
Three Rivers Tel Co-op	994,622	29,840	1,048,706	31,461
United Parcel Service Co.	220,542	26,465	588,286	70,594
U.S. Sprint Communications Co.	1,352,480	162,298	1,607,381	192,886
Vigilante Electric Co-op	230,563	6,919	207,634	6,229
Washington Water Power Co.	60,566	7,268	63,312	7,597
Western Telecommunications, Inc.	311,538	37,385	321,944	38,633
Western Union Telegraph Co.	83,140	9,977	40,212	4,825
Yellowstone Pipe Line Co.	2,240,652	268,877	2,425,228	291,027
TOTAL	$ 128,045,044	$ 14,455,796	$ 132,115,165	$ 14,846,580
LIBERTY				
Burlington Northern	$ 7,417,131	$ 587,436	$ 7,431,741	$ 556,637
Cenex - Sweetgrass Gathering	180,038	21,605	199,418	23,930
Hill County Electric Co-op	1,105,012	33,151	1,093,643	32,810
Marias River Electric Co-op	309,377	9,282	310,208	9,307
Montana Power Company	8,928,246	1,071,390	9,540,902	1,144,907
Montana Refining Company	9,693	1,163	8,865	1,064
Northern Tel Co-op	195,924	5,877	207,174	6,216
Sun River Electric Co-op	11,936	359	7,414	222
TCI Microwave Inc.	44,603	5,351	59,102	7,092
Three Rivers Tel Co-op	83,368	2,501	80,011	2,400
Triangle Tel Co-op	1,846,877	55,409	1,836,880	55,107
TOTAL	$ 20,132,205	$ 1,793,524	$ 20,775,358	$ 1,839,692

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE— —1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
LINCOLN				
Burlington Northern	$ 34,135,044	$ 2,703,494	$ 34,767,574	$ 2,604,092
Flathead Electric Co-op	438,094	13,143	443,365	13,301
GTE Northwest Inc.	8,835,314	1,060,239	9,916,792	1,190,016
Lincoln Electric Co-op	5,523,763	165,714	5,570,125	167,104
Northern Lights, Inc.	4,300,045	129,003	4,149,706	124,492
Pacificorp	6,048,123	725,774	4,407,392	528,888
TCI Microwave Inc.	59,681	7,161	66,748	8,010
TOTAL	$ 59,321,702	$ 4,635,903	$ 59,321,702	$ 4,635,903
MADISON				
American Tel & Tel	$ 230,048	$ 27,606	$ 289,798	$ 34,776
Montana Power Company	14,207,304	1,704,882	16,578,683	1,989,439
Montana Rail Link	2,689,971	213,046	2,689,971	201,478
Mountain States/U.S. West	3,225,925	387,113	3,209,013	385,084
OR Short Line & Union Pacific	2,760,668	82,819	595,377	44,594
Three Rivers Tel Co-op	595,377	47,154	2,861,035	85,831
Vigilante Electric Co-op	1,697,098	50,914	1,515,020	45,451
TOTAL	$ 25,406,391	$ 2,513,534	$ 27,738,897	$ 2,786,653
MCCONE				
Burlington Northern	$ 1,636,371	$ 129,601	$ 1,636,371	$ 122,563
Mccone Electric Co-op	3,071,233	92,135	3,036,632	91,100
Mid Rivers Tel Co-op	3,563,825	106,914	3,944,647	118,340
Montana Dakota Utilities	7,178	862	8,803	1,057
Mountain States/U.S. West	650,084	78,011	642,154	77,059
Northern Border Pipeline	3,893	467	6,024	723
Texaco Pipe Line Co.	301,849	36,222	296,273	35,553
Valley Electric Co-op	29,290	879	30,076	902
Valley Rural Tel Co-op	9,765	292	9,377	281
Williston Basin Interstate Pipeline	1,148,390	137,806	1,101,039	132,125
TOTAL	$ 10,421,878	$ 583,189	$ 10,711,396	$ 579,703
MEAGHER				
Fergus Electric Co-op	$ 109,771	$ 3,293	$ 126,317	$ 3,789
Montana Power Company	8,122,933	974,754	8,789,925	1,054,790
Mountain States/U.S. West	1,446,894	173,627	1,403,488	168,420
Pacificorp	2,661,079	319,329	2,794,060	335,288
Park Electric Co-op, Inc	64,910	1,947	66,556	1,997
Portland General Electric	4,891,312	586,957	4,704,325	564,519
Puget Sound Power & Light	8,295,136	995,416	8,488,415	1,018,610
Vigilante Electric Co-op	47,510	1,425	30,168	905
Washington Water Power Co.	5,563,467	667,618	6,549,111	785,894
Western Telecommunications, Inc.	246,258	29,551	254,484	30,538
TOTAL	$ 31,449,270	$ 3,753,917	$ 33,206,849	$ 3,964,750
MINERAL				
American Tel & Tel	$ 551,081	$ 66,129	$ 547,280	$ 65,674
GTE Northwest Inc.	1,593	191	104	12
Missoula Electric Co-op	778,104	23,342	792,025	23,759
Montana Power Company	2,581,802	309,816	2,814,409	337,728
Montana Rail Link	13,579,106	1,075,462	13,586,579	1,017,635
Mountain States/U.S. West	2,364,952	283,791	2,432,527	291,904
Pacificorp	2,837,426	340,490	2,954,149	354,497
Portland General Electric	5,364,542	643,746	5,465,605	655,873
Puget Sound Power & Light	9,256,731	1,110,809	9,431,114	1,131,732
Washington Water Power Co.	7,835,097	940,212	7,983,441	958,013
TOTAL	$ 45,150,434	$ 4,793,988	$ 46,007,233	$ 4,836,827

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE— —1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
MISSOULA				
American Tel & Tel	$ 684,000	$ 82,080	$ 1,893,396	$ 227,207
Ameriflight, Inc.	59,590	7,151	49,429	5,931
Big Sky Airlines/Northwest Air	296,218	35,546	24,495	2,939
Blackfoot Tel Co-op	5,847,799	175,435	6,588,185	197,645
Burlington Northern	305,615	24,205	370,973	27,786
Continental Airlines	1,488,139	178,577	1,965,316	235,838
Delta Airlines, Inc.	3,105,272	372,631	3,002,904	360,348
Federal Express	32,978	3,957	19,083	2,290
Great American Airways	14,946	1,794	2,651	318
Horizon Airlines	1,720,432	206,452	2,111,096	253,332
Intermountain Digital Network	0	0	791,950	95,033
Mci Telecommunications	0	0	44,231	5,308
Methow Aviation	0	0	6,631	796
Missoula Electric Co-op	12,206,766	366,203	12,457,678	373,731
Montana Power Company	41,387,491	4,966,497	48,913,250	5,869,590
Montana Rail Link	24,485,038	1,939,216	24,610,589	1,843,334
Mountain States/U.S. West	42,829,081	5,139,490	40,678,864	4,881,466
Northwest Airlines, Inc.	1,054,295	126,515	915,368	109,844
NPA, Inc. Dba United Express	699,009	83,881	1,518,825	182,259
NW Tel Systems, Inc.	0	0	26,241	3,149
Pacificorp	2,077,369	249,284	2,117,506	254,099
Portland General Electric	4,006,962	480,835	4,084,383	490,126
Puget Sound Power & Light	6,914,140	829,696	7,047,733	845,728
Sky West Airlines	443,166	53,180	374,982	44,998
U.S. Sprint Communications Co.	2,129,873	255,585	2,582,435	309,892
Washington Water Power Co.	5,831,408	699,769	5,944,080	713,291
Western Telecommunications, Inc.	6,905	829	7,135	856
Western Union Telegraph Co.	12,907	1,549	5,184	622
Yellowstone Pipe Line Co.	2,247,292	269,675	2,723,723	326,846
TOTAL	$ 159,886,691	$ 16,550,032	$ 170,878,316	$ 17,664,602
MUSSELSHELL				
Conoco Pipe Line Co.	$ 2,734,096	$ 328,089	$ 2,797,829	$ 335,740
Fergus Electric Co-op	2,200,708	66,022	2,194,870	65,847
Mid Rivers Tel Co-op	1,171,022	35,130	1,240,190	37,205
Montana Power Company	3,173,154	380,774	3,551,896	426,227
Mountain States/U.S. West	2,660,484	319,260	2,428,996	291,480
Pacificorp	33,702	4,044	35,361	4,243
Portland General Electric	8,994	1,079	124,373	14,925
Puget Sound Power & Light	129,283	15,514	141,412	16,969
The Permian Corp.	138,175	16,581	8,961	1,075
Triangle Tel Co-op	40,632	1,219	40,701	1,221
Washington Water Power Co.	83,543	10,025	87,331	10,480
Yellowstone Valley Electric Co	2,363	71	2,425	73
TOTAL	$ 12,376,156	$ 1,177,808	$ 12,654,345	$ 1,205,485
PARK				
American Tel & Tel	$ 34,030	$ 4,083	$ 15,978	$ 1,917
Burlington Northern	47,367	3,751	47,439	3,553
Mci Telecommunications	0	0	7,446	894
Montana Power Company	17,328,188	2,079,377	19,857,679	2,382,921
Montana Rail Link	9,658,786	764,976	9,658,786	723,444
Mountain States/U.S. West	11,940,634	1,432,876	11,129,678	1,335,561
Pacificorp	73,064	8,768	76,662	9,199
Park Electric Co-op, Inc	4,947,126	148,414	5,347,915	160,437
Triangle Tel Co-op	83,951	2,521	83,266	2,498
U.S. Sprint Communications Co.	1,336,982	160,438	1,599,781	191,974
Western Telecommunications, Inc.	21,369	2,564	22,083	2,650
Western Union Telegraph Co.	0	0	1,061	127
Yellowstone Pipe Line Co.	1,318,008	158,161	1,439,811	172,777
TOTAL	$ 46,789,505	$ 4,765,929	$ 49,287,585	$ 4,987,952

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE— —1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
PETROLEUM				
Conoco Pipe Line Co.	$ 235,940	$ 28,312	$ 238,312	$ 28,597
Fergus Electric Co-op	817,725	24,533	861,896	25,857
Mccone Electric Co-op	359,186	10,775	370,674	11,120
Mid Rivers Tel Co-op	1,117,380	33,521	1,187,965	35,639
Mountain States/U.S. West	706	85	675	81
TOTAL	$ 2,530,937	$ 97,226	$ 2,659,522	$ 101,294
PHILLIPS				
American Tel & Tel	$ 76,320	$ 9,159	$ 9,204	$ 1,104
Big Flat Electric Co-op	4,494,333	134,829	4,496,239	134,886
Burlington Northern	14,859,413	1,176,866	14,867,101	1,113,547
Fergus Electric Co-op	25,063	752	13,486	404
Hill County Electric Co-op	6,324	190	6,073	182
K. N. Energy, Inc.	7,333,320	879,999	8,617,005	1,034,040
Mid Rivers Tel Co-op	5,875	177	6,663	200
Montana Dakota Utilities	412,157	49,457	421,336	50,560
Montana Power Company	3,060,993	367,319	3,485,125	418,215
Mountain States/U.S. West	2,286,519	274,381	2,277,664	273,319
Northern Border Pipeline	25,578,236	3,069,388	25,573,419	3,068,811
TCI Microwave Inc.	153,583	18,430	172,701	20,724
Triangle Tel Co-op	2,584,745	77,543	2,545,107	76,353
Valley Electric Co-op	32,277	968	34,204	1,026
Valley Rural Tel Co-op	57,033	1,711	54,997	1,650
Williston Basin Interstate Pipeline	2,761,903	331,428	2,657,997	318,960
TOTAL	$ 63,728,094	$ 6,392,597	$ 65,238,321	$ 6,513,981
PONDERA				
American Tel & Tel	$ 291,935	$ 35,032	$ 309,087	$ 37,090
Burlington Northern	7,501,412	594,113	7,514,515	562,838
Cenex - Sweetgrass Gathering	245,533	29,463	266,206	31,945
Conoco Pipe Line Co.	2,501,812	300,219	2,566,046	307,925
Glacier Electric Co-op	971,767	29,156	1,019,343	30,580
Marias River Electric Co-op	19,606	588	21,279	638
Montana Power Company	5,992,873	719,143	6,400,649	768,077
Montana Refining Company	543,199	65,185	560,836	67,301
Mountain States/U.S. West	3,655,759	438,689	3,584,887	430,185
The Permian Corp.	41,811	5,017	42,009	5,041
Sun River Electric Co-op	3,517,932	105,536	3,770,110	113,105
Three Rivers Tel Co-op	1,457,876	43,737	1,459,816	43,795
TOTAL	$ 26,741,515	$ 2,365,878	$ 27,514,783	$ 2,398,520
POWDER RIVER				
Black Hills Power & Light	$ 1,021,120	$ 122,534	$ 942,566	$ 113,108
Montana Dakota Utilities	11,805	1,417	12,002	1,440
Mountain States/U.S. West	1,061,504	127,380	1,034,881	124,185
The Permian Corp.	1,440,902	172,907	1,445,485	173,458
Range Tel Co-op	3,124,998	93,749	3,172,130	95,164
Southeast Electric Co-op	43,448	1,303	41,189	1,235
Tongue River Electric Co-op	3,675,500	110,267	3,706,263	111,188
Tri-County Electric Association	49,583	1,488	47,963	1,439
Williston Basin Interstate Pipeline	82,605	9,912	79,041	9,485
TOTAL	$ 10,511,465	$ 640,957	$ 10,481,520	$ 630,702

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE— —1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
POWELL				
American Tel & Tel	$ 672,119	$ 80,655	$ 2,269,859	$ 272,383
Blackfoot Tel Co-op	1,809,127	54,275	1,923,640	57,709
Burlington Northern	8,797,883	696,792	8,854,311	663,188
Intermountain Digital Network	0	0	339,380	40,726
MCI Telecommunications	0	0	3,723	447
Missoula Electric Co-op	1,944,392	58,331	1,930,720	57,922
Montana Power Company	13,632,259	1,635,872	14,410,516	1,729,262
Montana Rail Link	3,105,635	245,966	3,105,635	232,612
Montana Western Railway	528,018	41,819	442,575	33,149
Mountain States/U.S. West	3,194,453	383,335	2,915,204	349,824
Pacificorp	1,522,506	182,701	1,496,080	179,530
Portland General Electric	3,114,157	373,699	3,050,680	366,082
Puget Sound Power & Light	6,934,793	832,174	6,792,515	815,102
U.S. Sprint Communications Co.	1,909,556	229,148	2,284,900	274,188
Washington Water Power Co.	2,715,076	325,809	2,684,765	322,172
Western Telecommunications, Inc.	142,819	17,139	147,589	17,711
Yellowstone Pipe Line Co.	1,321,264	158,551	1,453,998	174,480
TOTAL	$ 51,344,057	$ 5,316,266	$ 54,106,090	$ 5,586,487
PRAIRIE				
Burlington Northern	$ 11,296,516	$ 894,683	$ 11,308,405	$ 847,001
Cenex - Products Pipeline	534,664	64,159	590,707	70,885
Mccone Electric Co-op	241,826	7,255	240,587	7,218
MId Rivers Tel Co-op	609,631	18,289	809,901	24,298
montana Dakota Utilities	506,000	60,720	525,099	63,013
Mountain States/U.S. West	397,350	47,682	389,106	46,693
TExaco Pipe Line Co.	52,844	6,341	52,561	6,307
TOngue River Electric Co-op	1,012,308	30,370	1,024,582	30,738
U.s. Sprint Communications Co.	1,281,275	153,753	1,533,123	183,976
WEstern Telecommunications	77,046	9,246	79,620	9,554
Williston Basin Interstate Pipeline	475,769	57,091	481,507	57,780
TOTAL	$ 16,485,229	$ 1,349,589	$ 17,035,198	$ 1,347,463
RAVALLI				
Blackfoot Tel Co-op	$ 323,917	$ 9,719	$ 296,442	$ 8,893
Intermountain Digital Network	0	0	86,703	10,404
Missoula Electric Co-op	523,201	15,696	523,728	15,712
Montana Power Company	12,475,347	1,497,044	13,710,286	1,645,236
Montana Rail Link	2,853,809	226,020	2,853,809	213,751
Mountain States/U.S. West	13,866,889	1,664,028	13,598,224	1,631,785
Western Union Telegraph Co.	4,800	576	1,280	154
TOTAL	$ 30,047,963	$ 3,413,083	$ 31,070,472	$ 3,525,935
RICHLAND				
Big Sky Airlines/Northwest Air	$ 149,280	$ 17,914	$ 23,215	$ 2,786
Burlington Northern	5,529,092	437,904	5,529,092	414,129
Cenex - Products Pipeline	644,841	77,381	712,884	85,546
Lower Yellowstone Rural Co-op	11,702,028	351,063	11,568,335	347,050
Mccone Electric Co-op	212,255	6,367	213,204	6,396
Mckenzie Electric Co-op,	46,189	1,386	59,427	1,783
Mid Rivers Tel Co-op	1,991,715	59,749	2,272,805	68,185
Montana Dakota Utilities	13,192,951	1,583,153	13,507,042	1,620,844
Pollution Control	560,514	16,815	358,052	10,742
Mountain States/U.S. West	7,458,384	895,004	7,215,626	865,876
Reservation Tel Co-op	55,776	1,673	53,916	1,617
Texaco Pipe Line Co.	2,915,694	349,885	2,633,113	315,974
Western Telecommunications, Inc.	118,325	14,199	122,278	14,673
Western Union Telegraph Co.	3,242	389	1,581	190
Williston Basin Interstate Pipeline	2,530,361	303,637	2,423,606	290,833
TOTAL	$ 47,110,647	$ 4,116,519	$ 46,694,176	$ 4,046,624

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE – – 1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
ROOSEVELT				
Big Sky Airlines/Northwest Air	$ 73,581	$ 8,830	$ 12,732	$ 1,528
Burlington Northern	29,640,309	2,347,512	29,680,580	2,223,076
Lower Yellowstone Rural Co-op	536,531	16,095	770,601	23,118
Mccone Electric Co-op	22,759	684	21,591	648
Mid Rivers Tel Co-op	46,512	1,396	152,690	4,581
Montana Dakota Utilities	4,579,465	549,538	4,801,818	576,217
Mountain States/U.S. West	5,122,781	614,731	4,994,167	599,301
Nemont Tel Co-op,	1,524,016	45,721	1,535,920	46,078
Northern Border Pipeline	88,412,523	10,609,502	88,395,907	10,607,510
Northern Electric Co-op,	1,906,219	57,187	1,848,354	55,451
Sheridan Electric Co-op,	1,924,363	57,728	1,924,773	57,744
Texaco Pipe Line Co.	1,115,870	133,904	988,711	118,645
Valley Electric Co-op	117,647	3,529	124,695	3,741
Williston Basin Interstate Pipeline	191,961	23,034	183,606	22,032
TOTAL	$ 135,214,537	$ 14,469,391	$ 135,436,145	$ 14,339,670
ROSEBUD				
American Tel & Tel	$ 503,417	$ 60,410	$ 536,678	$ 64,401
Burlington Northern	17,856,360	1,414,224	17,856,360	1,337,441
Cenex - Products Pipeline	968,587	116,231	1,063,739	127,648
Conoco Pipe Line Co.	380,540	45,664	383,767	46,052
Mccone Electric Co-op	113,175	3,394	112,106	3,363
Mid Rivers Tel Co-op	426,945	12,808	483,113	14,493
Mid-Yellowstone Electric Co-op	1,594,520	47,836	1,601,388	48,041
Montana Dakota Utilities	2,012,617	241,514	2,085,682	250,281
Montana Power Company	389,489,058	46,738,685	409,151,652	49,098,198
Pollution Control	109,650,679	3,289,520	109,668,222	3,290,047
Mountain States/U.S. West	4,213,697	505,641	5,005,126	600,614
Pacificorp	88,461,303	10,615,356	92,808,589	11,137,031
Pollution Control	35,754,716	1,072,641	35,017,153	1,050,515
Portland General Electric	204,128,082	24,495,369	192,985,369	23,158,244
Pollution Control	73,313,601	2,199,408	68,994,714	2,069,841
Puget Sound Power & Light	341,268,102	40,952,174	349,993,053	41,999,167
Pollution Control	104,203,432	3,126,103	104,723,281	3,141,698
Range Tel Co-op, I	4,559,365	136,779	4,412,467	132,373
Tongue River Electric Co-op	3,625,344	108,760	4,072,817	122,184
U.S. Sprint Communications Co.	1,857,618	222,914	2,222,752	266,730
Washington Water Power Co.	152,974,373	18,356,924	161,042,653	19,325,118
Pollution Control	53,495,393	1,604,862	55,261,610	1,657,848
Western Telecommunications, Inc.	96,436	11,572	99,656	11,959
Williston Basin Interstate Pipeline	777,124	93,255	779,106	93,494
TOTAL	$1,591,724,484	$155,472,044	$1,620,361,053	$159,046,781
SANDERS				
American Tel & Tel	$ 663,953	$ 79,674	$ 2,556,606	$ 306,793
Blackfoot Tel Co-op	329,187	9,876	292,252	8,767
Burlington Northern	702,919	55,672	702,919	52,649
Flathead Electric Co-op	26,000	780	25,728	772
GTE Northwest Inc.	5,201	624	2,699	324
Hot Springs Tel Co.	196,895	15,751	178,379	14,270
MCI Telecommunications	0	0	3,723	447
Montana Power Company	8,643,966	1,037,274	9,306,172	1,116,741
Montana Rail Link	35,232,165	2,790,388	35,232,165	2,638,889
Mountain States/U.S. West	5,579,853	669,581	5,515,347	661,842
Northern Lights, Inc.	3,832,944	114,987	3,779,793	113,394
NW Tel Systems, Inc.	5,174	621	6,024	723
Pacificorp	71,291	8,555	131,199	15,744
U.S. Sprint Communications Co.	4,994,417	599,330	5,976,122	717,134
Washington Water Power Co.	81,094,241	9,731,307	83,697,033	10,043,644
Yellowstone Pipe Line Co.	3,220,111	386,413	3,533,461	424,016
TOTAL	$144,598,317	$ 15,500,833	$150,939,622	$ 16,116,149

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE – –1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
SHERIDAN				
Burlington Northern	$ 7,606,455	$ 602,431	$ 7,611,143	$ 570,073
Montana Dakota Utilities	2,304,374	276,525	2,361,188	283,341
Mountain States/U.S. West	1,769,663	212,356	1,745,316	209,438
Nemont Tel Co-op,	2,656,257	79,688	2,617,896	78,538
The Permian Corp.	56,672	6,801	57,884	6,946
Sheridan Electric Co-op,	3,097,898	92,943	3,133,383	94,002
Soo Line Railroad Company	835,520	66,172	835,520	62,580
Texaco Pipe Line Co.	853,523	102,423	807,598	96,912
TOTAL	$ 19,180,362	$ 1,439,339	$ 19,169,928	$ 1,401,830
SILVER BOW				
American Tel & Tel	$ 1,045	$ 125	$ 1,274	$ 153
Ameriflight, Inc.	0	0	62,257	7,471
Big Sky Airlines/Northwest Air	320,005	38,400	25,605	3,073
Burlington Northern	1,728,543	136,902	1,823,522	136,582
Delta Airlines, Inc.	1,890,243	226,830	1,914,084	229,690
Great American Airways	13,282	1,594	0	0
Horizon Airlines	0	0	55,398	6,648
Intermountain Digital Network	0	0	358,692	43,043
Montana Power Company	51,499,787	6,179,979	58,721,047	7,046,525
Montana Western Railway	577,510	45,742	533,696	39,974
Mountain States/U.S. West	16,320,086	1,958,409	18,778,175	2,253,380
Pacificorp	82,508	9,901	86,571	10,388
Portland General Electric	316,001	37,920	305,315	36,637
Puget Sound Power & Light	318,168	38,180	325,622	39,075
Rarus Railway Corp.	100,973	7,995	115,826	8,676
Sky West Airlines	354,479	42,537	457,889	54,947
Southern Montana Tel	209,549	16,765	273,921	21,914
OR Short Line & Union Pacific	2,893,403	229,158	2,881,431	215,820
Vigilante Electric Co-op	787,583	23,627	801,891	24,057
Washington Water Power Co.	235,714	28,285	246,403	29,568
Western Telecommunications, Inc.	146,377	17,565	151,265	18,152
Western Union Telegraph Co.	7,966	956	2,519	302
TOTAL	$ 77,803,222	$ 9,040,870	$ 87,922,403	$ 10,226,075
STILLWATER				
American Tel & Tel	$ 520,199	$ 62,425	$ 570,590	$ 68,471
Beartooth Electric Co-op	2,130,166	63,905	2,127,002	63,811
Burlington Northern	0	0	1,052	79
Fergus Electric Co-op	47,251	1,418	47,506	1,425
Montana Dakota Utilities	102,887	12,346	106,100	12,732
Montana Power Company	17,468,805	2,096,251	19,229,153	2,307,500
Montana Rail Link	10,073,993	797,862	10,073,993	754,542
Mountain States/U.S. West	2,222,269	266,674	2,212,987	265,559
Pacificorp	1,277,547	153,306	1,341,391	160,968
Portland General Electric	2,357,674	282,920	2,267,496	272,099
Project Telephone	1,857,620	148,609	1,871,710	149,737
Puget Sound Power & Light	3,978,939	477,472	4,071,652	488,598
Triangle Tel Co-op	1,185,062	35,553	1,194,201	35,826
U.S. Sprint Communications Co.	1,601,699	192,204	1,916,529	229,984
Washington Water Power Co.	2,669,814	320,378	3,143,273	377,193
Western Telecommunications, Inc.	285,049	34,206	294,570	35,348
Williston Basin Interstate Pipeline	1,582,569	189,919	1,513,536	181,625
Yellowstone Pipe Line Co.	1,465,550	175,866	1,595,582	191,470
Yellowstone Valley Electric Co	423,819	12,714	436,473	13,095
TOTAL	$ 51,250,912	$ 5,324,028	$ 54,014,796	$ 5,610,062

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE— —1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
SWEET GRASS				
American Tel & Tel	$ 625,061	$ 75,007	$ 628,690	$ 75,443
Beartooth Electric Co-op	159,322	4,782	158,592	4,758
Burlington Northern	71,136	5,635	71,136	5,328
Hill County Electric Co-op	10,168	305	9,765	293
Intermountain Digital Network	0	0	233,328	27,999
MCI Telecommunications	0	0	157,212	18,866
Montana Power Company	5,423,516	650,820	5,857,448	702,893
Montana Rail Link	9,900,522	784,121	9,900,513	741,548
Mountain States/U.S. West	357,155	42,858	339,048	40,686
Park Electric Co-op, Inc	1,789,617	53,686	1,863,265	55,899
Triangle Tel Co-op	3,415,204	102,456	3,355,812	100,674
U.S. Sprint Communications Co.	1,569,027	188,283	1,877,436	225,293
Yellowstone Pipe Line Co.	1,237,043	148,445	1,361,106	163,333
TOTAL	$ 24,557,771	$ 2,056,398	$ 25,813,351	$ 2,163,013
TETON				
American Tel & Tel	$ 251,830	$ 30,221	$ 265,498	$ 31,860
Burlington Northern	10,492,488	831,005	10,500,225	786,467
Cenex - Sweetgrass Gathering	20,848	2,501	23,614	2,834
Conoco Pipe Line Co.	970,265	116,431	978,040	117,365
Montana Power Company	6,028,069	723,371	6,512,135	781,458
Montana Refining Company	367,822	44,139	429,322	51,519
Mountain States/U.S. West	2,084,788	250,173	2,015,892	241,908
Sun River Electric Co-op	4,454,485	133,633	5,014,583	150,437
Three Rivers Tel Co-op	4,334,221	130,027	4,555,299	136,660
TOTAL	$ 29,004,816	$ 2,261,501	$ 30,294,608	$ 2,300,508
TOOLE				
Burlington Northern	$ 20,179,376	$ 1,598,206	$ 20,186,922	$ 1,512,001
Cenex - Big Sky Pipeline	71,665	8,599	73,122	8,774
Cenex - Santa Rita Pipeline	1,198,511	143,821	1,098,584	131,830
Cenex - Sweetgrass Gathering	480,020	57,602	523,935	62,872
Conoco Pipe Line Co.	38,270	4,592	38,671	4,641
Glacier Electric Co-op	341,476	10,245	342,945	10,288
Marias River Electric Co-op	4,099,576	122,986	4,216,681	126,501
Montana Power Company	18,246,035	2,189,527	19,829,807	2,379,577
Montana Refining Company	50,870	6,105	46,524	5,583
Mountain States/U.S. West	2,530,514	303,663	2,451,115	294,133
Northern Tel Co-op	2,373,283	71,200	2,522,198	75,666
The Permian Corp.	141,938	17,032	142,621	17,114
Sun River Electric Co-op	14,700	440	9,743	293
TCI Microwave Inc.	18,888	2,267	21,124	2,535
Three Rivers Tel Co-op	239,700	7,191	227,685	6,831
TOTAL	$ 50,024,822	$ 4,543,476	$ 51,731,677	$ 4,638,639

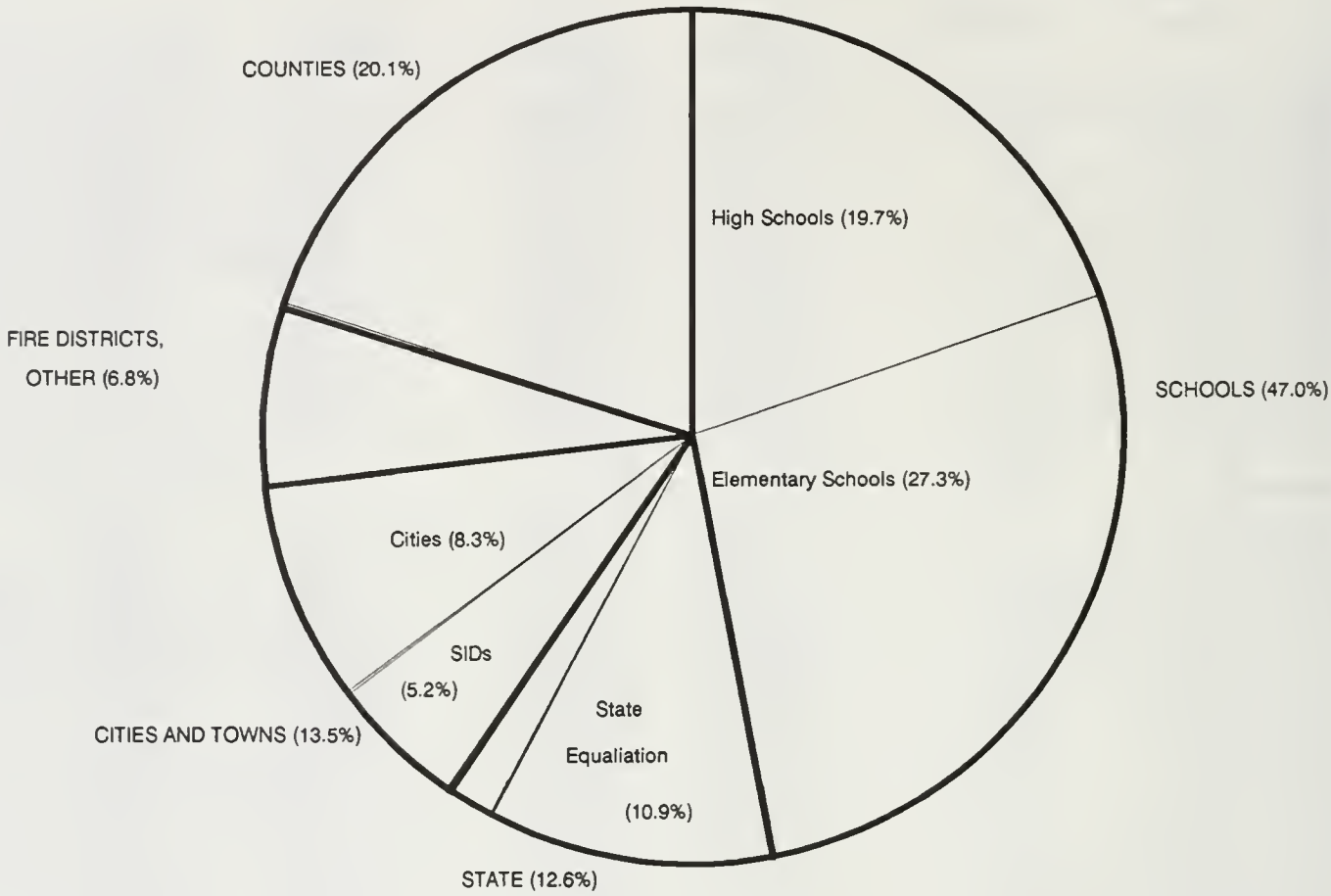
PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE— —1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
TREASURE				
American Tel & Tel	$ 518,527	$ 62,223	$ 521,247	$ 62,550
Burlington Northern	12,942,307	1,025,030	12,942,308	969,379
Cenex - Products Pipeline	751,914	90,230	824,955	98,995
Fergus Electric Co-op	8,173	245	8,226	247
Mid Rivers Tel Co-op	9,529	286	10,806	324
Mid-Yellowstone Electric Co-op	1,284,465	38,534	1,272,567	38,177
Montana Power Company	3,137,346	376,482	3,270,296	392,436
Mountain States/U.S. West	91,322	10,958	87,338	10,480
Pacificorp	1,250,918	150,111	1,313,449	157,614
Portland General Electric	2,247,023	269,643	2,161,079	259,329
Puget Sound Power & Light	3,870,792	464,495	3,960,970	475,316
Range Tel Co-op	1,086,996	32,611	1,095,006	32,851
U.S. Sprint Communications Co.	1,183,682	142,042	1,416,347	169,962
Washington Water Power Co.	2,603,737	312,448	3,073,612	368,833
Williston Basin Interstate Pipeline	95,554	11,466	96,688	11,603
Yellowstone Valley Electric Co	6,030	181	6,188	186
TOTAL	$ 31,088,315	$ 2,986,985	$ 32,061,082	$ 3,048,282
VALLEY				
AT&T Communications	$ 58,657	$ 7,038	$ 11,391	$ 1,367
Big Flat Electric Co-op	111,848	3,356	108,430	3,253
Big Sky Airlines/Northwest Air	111,694	13,403	18,969	2,276
Burlington Northern	23,835,889	1,887,804	23,835,889	1,785,309
K. N. Energy, Inc.	422,566	50,710	491,656	58,999
Montana Dakota Utilities	803,769	96,453	836,016	100,322
Montana Power Company	3,595,294	431,438	4,107,329	492,879
Mountain States/U.S. West	5,125,479	615,060	4,831,886	579,828
Nemont Tel Co-op,	817,276	24,519	818,321	24,550
Northern Border Pipeline	73,092,057	8,771,047	73,104,284	8,772,514
Northern Electric Co-op,	3,671,608	110,145	3,656,019	109,681
TCI Microwave Inc.	101,857	12,223	135,528	16,260
Valley Electric Co-op	2,576,563	77,294	2,574,345	77,232
Valley Rural Tel Co-op	2,321,364	69,642	2,227,760	66,834
Western Union Telegraph Co.	303	36	148	18
Williston Basin Interstate Pipeline	5,924,204	710,906	5,715,747	685,889
TOTAL	$ 122,570,428	$ 12,881,074	$ 122,473,718	$ 12,777,211
WHEATLAND				
Burlington Northern	$ 4,999,525	$ 395,962	$ 4,943,820	$ 370,292
Conoco Pipe Line Co.	1,090,507	130,860	1,094,561	131,347
Fergus Electric Co-op	706,965	21,208	786,545	23,596
Mid Rivers Tel Co-op	479	14	543	16
Montana Power Company	9,763,098	1,171,570	10,461,739	1,255,408
Mountain States/U.S. West	1,713,244	205,589	2,071,632	248,597
Pacificorp	2,044,916	245,390	2,147,115	257,653
Portland General Electric	3,732,403	447,888	3,589,647	430,758
Puget Sound Power & Light	6,358,187	762,983	6,506,332	780,760
Triangle Tel Co-op	4,792	144	4,831	145
Washington Water Power Co.	4,268,379	512,206	5,028,743	603,449
Western Telecommunications, Inc.	64,005	7,681	66,143	7,937
TOTAL	$ 34,746,500	$ 3,901,495	$ 36,701,651	$ 4,109,958

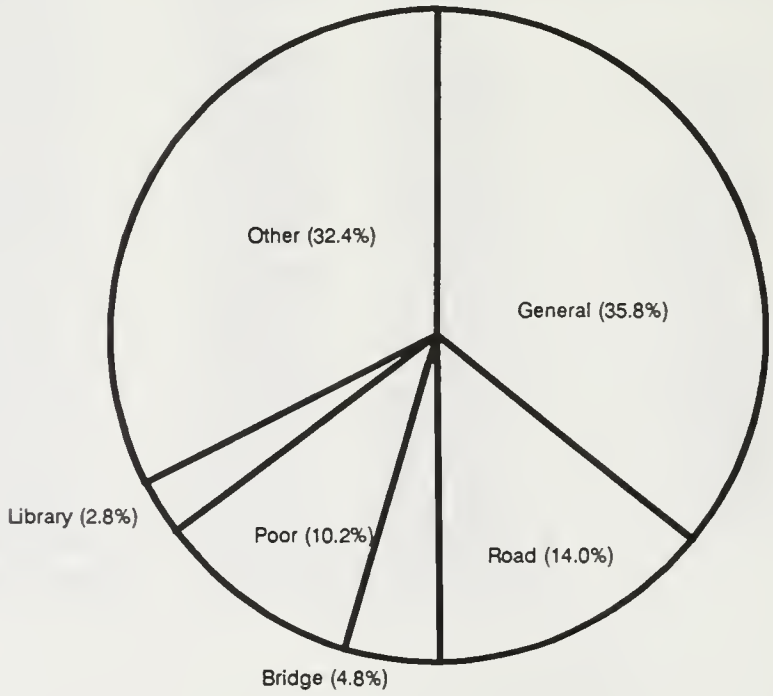
PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE— —1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
WIBAUX				
Belle Fourche Pipeline Co.	$ 2,828,036	$ 339,364	$ 2,691,374	$ 322,965
Burlington Northern	4,086,167	323,625	4,086,167	306,054
Butte Pipeline Co.	204,949	24,592	228,611	27,433
Goldenwest Electric Co-op	918,163	27,545	1,007,467	30,224
McKenzie Electric Co-op,	48,189	1,446	61,110	1,833
Mid Rivers Tel Co-op	166,664	4,999	275,409	8,262
Montana Dakota Utilities	692,037	83,047	712,180	85,462
Mountain States/U.S. West	967,911	116,149	994,877	119,385
Reservation Tel Co-op	10,275	308	9,932	298
Texaco Pipe Line Co.	316,173	37,940	314,476	37,737
U.S. Sprint Communications Co.	710,377	85,245	850,008	102,001
Williston Basin Interstate Pipeline	544,443	65,332	521,105	62,533
TOTAL	$ 11,493,384	$ 1,109,592	$ 11,752,716	$ 1,104,187
YELLOWSTONE				
American Tel & Tel	$ 28,475,749	$ 3,417,089	$ 28,140,464	$ 3,376,856
Ameriflight, Inc.	245,811	29,498	89,903	10,788
Aspen Airways Dba United Express	117,124	14,055	146,040	17,525
Big Sky Airlines/Northwest Air	1,768,739	212,249	799,076	95,889
Burlington Northern	68,896,944	5,456,639	69,085,929	5,174,534
Cenex - Products Pipeline	2,612,714	313,525	2,846,606	341,592
Conoco Pipe Line Co.	5,065,772	607,893	5,142,972	617,158
Continental Airlines	1,512,715	181,526	1,938,156	232,579
Delta Airlines, Inc.	2,855,094	342,612	2,947,077	353,649
Exxon Pipeline Co.	701,864	84,223	879,497	105,539
Federal Express	35,921	4,311	28,045	3,365
Fergus Electric Co-op	227,259	6,818	228,777	6,863
Great American Airways	26,573	3,189	37,112	4,453
Horizon Airlines	441,313	52,957	921,119	110,534
Intermountain Digital Network	0	0	272,565	32,708
MCI Telecommunications	0	0	740,197	88,824
Mid Rivers Tel Co-op	691,194	20,735	763,189	22,897
Mid-Yellowstone Electric Co-op	8,483	254	8,545	256
Montana Dakota Utilities	12,035,112	1,444,215	12,499,236	1,499,909
Montana Power Company	91,702,923	11,004,347	98,134,247	11,776,108
Pollution Control	631,613	18,948	616,042	18,481
Montana Rail Link	13,320,297	1,054,969	13,282,253	994,840
Mountain States/U.S. West	68,074,132	8,168,895	64,364,504	7,723,737
Northwest Airlines, Inc.	2,683,731	322,048	2,577,578	309,309
Pacificorp	6,181,977	741,839	6,533,771	784,053
Portland General Electric	12,602,681	1,512,321	12,121,019	1,454,522
Project Telephone	1,849,829	147,987	1,854,352	148,348
Puget Sound Power & Light	18,428,954	2,211,476	18,859,046	2,263,086
Sky West Airlines	559,349	67,121	729,581	87,550
Triangle Tel Co-op	552,451	16,574	548,558	16,458
United Airlines, Inc.	3,206,223	384,746	4,185,048	502,206
United Parcel Service Co.	101,684	12,202	664,731	79,768
U.S. Sprint Communications Co.	3,541,503	424,980	4,171,163	500,540
Washington Water Power Co.	12,433,772	1,492,054	14,145,351	1,697,441
Western Telecommunications, Inc.	847,674	101,721	878,883	105,466
Western Union Telegraph Co.	62,184	7,462	29,751	3,570
Williston Basin Interstate Pipeline	1,432,234	171,871	1,390,067	166,808
Yellowstone Pipe Line Co.	2,067,863	248,144	2,225,768	267,093
Yellowstone Valley Electric Co	14,377,277	431,319	14,597,232	437,916
TOTAL	$ 380,376,732	$ 40,732,812	$ 389,423,450	$ 41,433,218
TOTAL - STATE	**$4,637,398,328**	**$463,916,891**	**$4,767,766,299**	**$475,936,390**

PROPERTY TAXES LEVIED IN 1990



COUNTIES BREAKDOWN



TAXES LEVIED IN MONTANA 1989 - 1990

	1989	1990
Market Valuation	$ 26,919,326,498	$ 26,966,746,162
Taxable Valuation	$ 1,907,403,949	$ 1,573,360,769
State		
University Millage	$ 11,705,054	$ 9,421,701
Livestock	$ 2,191,852	$ 2,127,717
School Equalization		$ 58,996,222
	$ 11,705,054	$ 68,417,923
County		
General	$ 45,092,603	$ 39,014,780
Road	$ 20,016,432	$ 15,320,023
Bridge	$ 5,406,074	$ 5,190,686
Poor	$ 12,833,823	$ 11,123,109
Bond Interest	$ 1,479,593	$ 1,407,984
County Fair	$ 1,697,538	$ 1,544,818
Library	$ 3,263,248	$ 3,076,891
Agricultural Extension	$ 1,625,586	$ 1,546,970
Planning	$ 709,592	$ 625,593
Health and Sanitation	$ 1,233,607	$ 1,648,631
Hospital	$ 2,503,094	$ 1,097,937
Airport	$ 1,269,850	$ 1,230,993
Other	$ 25,982,783	$ 26,253,351
	$ 123,113,823	$ 109,081,766
School		
Elementary	$ 184,778,387	$ 147,933,976
HighSchool	$ 131,657,640	$ 106,833,489
	$ 316,436,027	$ 254,767,465
Miscellaneous Districts		
Fire	$ 8,079,108	$ 9,067,190
Other	$ 30,222,235	$ 27,549,059
	$ 38,301,343	$ 36,616,249
Total Except Cities and Towns	**$ 489,558,990**	**$ 468,883,403**
Cities and Towns		
General	$ 45,154,956	$ 44,912,599
Special Improvements	$ 25,895,042	$ 28,342,873
	$ 71,049,998	$ 73,255,472
Grand Total All Taxes	**$ 560,608,988**	**$ 542,138,875**

TAXES LEVIED FOR STATE PURPOSES - 1989

COUNTY	University System 6.00 Mills	Per Capita Livestock*	Total of All State Taxes
Beaverhead	$ 90,447	$ 146,999	$ 90,447
Big Horn	603,845	92,643	603,845
Blaine	174,279	60,830	174,279
Broadwater	72,995	21,881	72,995
Carbon	161,049	43,924	161,049
Carter	31,376	52,647	31,376
Cascade	511,458	44,453	511,458
Chouteau	158,028	38,264	158,028
Custer	96,148	50,413	96,148
Daniels	40,652	13,912	40,652
Dawson	138,079	36,519	138,079
Deer Lodge	51,822	8,751	51,822
Fallon	308,061	31,585	308,061
Fergus	127,717	94,376	127,717
Flathead	523,920	19,822	523,920
Gallatin	409,957	53,348	409,957
Garfield	35,646	67,453	35,646
Glacier	178,360	22,574	178,360
Golden Valley	30,693	22,695	30,693
Granite	43,811	27,068	43,811
Hill	228,591	20,138	228,591
Jefferson	135,294	21,176	135,294
Judith Basin	53,679	50,997	53,679
Lake	173,154	41,763	173,154
Lewis & Clark	391,534	7,676	391,534
Liberty	55,909	10,982	55,909
Lincoln	204,823	7,091	204,823
Madison	111,353	97,569	111,353
McCone	51,305	34,896	51,305
Meagher	47,526	51,674	47,526
Mineral	48,866	1,585	48,866
Missoula	702,150	13,688	702,150
Musselshell	69,268	29,607	69,268
Park	129,999	40,903	129,999
Petroleum	14,459	25,611	14,459
Phillips	217,637	69,134	217,637
Pondera	101,958	22,880	101,958
Powder River	88,133	57,503	88,133
Powell	75,090	42,711	75,090
Prairie	27,203	31,816	27,203
Ravalli	174,474	45,091	174,474
Richland	299,742	34,802	299,742
Roosevelt	230,463	18,843	230,463
Rosebud	1,374,092	60,288	1,374,092
Sanders	139,788	19,617	139,788
Sheridan	187,260	17,279	187,260
Silver Bow	283,002	6,554	283,002
Stillwater	114,974	42,875	114,974
Sweet Grass	46,399	46,733	46,399
Teton	96,391	45,818	96,391
Toole	163,477	14,363	163,477
Treasure	29,481	24,140	29,481
Valley	179,382	55,097	179,382
Wheatland	44,304	33,223	44,304
Wibaux	65,070	16,291	65,070
Yellowstone	1,560,481	81,281	1,560,481
TOTAL	$ 11,705,054	$ 2,191,852	$ 11,705,054

* The amounts for the per capita tax on livestock are shown for informational purposes, but are not included in property tax totals.

TAXES LEVIED FOR STATE PURPOSES - 1990

COUNTY	University System 6.00 Mills	School Equalization 40.00 Mills	Per Capita Livestock	Total of All State Taxes
Beaverhead	$ 87,609	$ 542,902	$ 139,931	$ 630,510
Big Horn	162,764	999,469	89,339	1,162,232
Blaine	81,474	506,759	60,431	588,234
Broadwater	72,835	472,116	24,660	544,951
Carbon	98,553	621,784	44,329	720,336
Carter	33,147	204,495	65,192	237,642
Cascade	536,067	3,367,529	45,387	3,903,596
Chouteau	148,768	932,311	40,636	1,081,078
Custer	89,300	543,144	61,036	632,445
Daniels	38,561	237,488	13,989	276,049
Dawson	111,595	689,846	35,535	801,441
Deer Lodge	51,756	326,087	3,645	377,843
Fallon	83,140	517,402	33,450	600,542
Fergus	124,155	694,399	99,058	818,554
Flathead	547,463	3,420,902	17,213	3,968,365
Gallatin	429,829	2,681,951	52,116	3,111,780
Garfield	31,565	185,275	69,353	216,840
Glacier	114,122	708,098	21,348	822,220
Golden Valley	30,973	191,656	9,387	222,628
Granite	44,105	278,344	25,912	322,449
Hill	178,128	1,115,481	23,218	1,293,609
Jefferson	132,077	815,235	16,309	947,312
Judith Basin	52,711	305,247	51,687	357,958
Lake	172,179	1,098,531	37,457	1,270,710
Lewis & Clark	396,257	2,474,295	8,438	2,870,552
Liberty	56,607	363,237	10,296	419,844
Lincoln	194,100	1,184,468	6,390	1,378,568
Madison	114,023	721,922	90,160	835,945
McCone	46,802	266,091	34,329	312,894
Meagher	48,127	304,957	49,132	353,084
Mineral	48,030	304,006	1,653	352,035
Missoula	699,351	4,352,205	14,916	5,051,556
Musselshell	40,692	233,362	26,396	274,054
Park	137,835	872,937	40,567	1,010,772
Petroleum	10,488	65,555	0	76,043
Phillips	141,153	871,627	56,405	1,012,780
Pondera	87,761	541,932	23,431	629,692
Powder River	36,211	226,646	66,629	262,857
Powell	75,000	473,539	39,513	548,538
Prairie	25,528	151,224	37,553	176,752
Ravalli	179,944	1,101,636	44,426	1,281,580
Richland	132,996	750,345	0	883,341
Roosevelt	154,880	944,643	18,432	1,099,524
Rosebud	1,071,077	7,067,314	62,697	8,138,391
Sanders	147,779	958,991	17,887	1,106,770
Sheridan	69,843	437,700	13,389	507,542
Silver Bow	285,756	1,811,518	0	2,097,274
Stillwater	108,464	694,780	47,585	803,244
Sweet Grass	46,310	297,856	48,727	344,166
Teton	91,021	554,496	51,848	645,517
Toole	105,415	620,179	15,748	725,594
Treasure	29,587	185,186	28,742	214,773
Valley	164,807	1,046,331	52,874	1,211,138
Wheatland	45,301	282,610	36,748	327,911
Wibaux	25,076	158,376	18,276	183,452
Yellowstone	1,152,607	7,219,811	83,914	8,372,418
TOTAL	$9,421,701	$58,996,222	$2,127,717	$68,417,923

TAXES LEVIED FOR COUNTY PURPOSES - 1989

COUNTY	General Fund Mills	General Fund Amount	Road Fund Mills	Road Fund Amount	Bridge Fund Mills	Bridge Fund Amount	Poor Fund Mills	Poor Fund Amount
Beaverhead	23.00	$ 343,664	13.00	$ 294,152	5.00	$ 75,373	9.00	$ 135,671
Big Horn	22.36	2,249,147	9.27	904,809	0.99	99,615	1.43	144,240
Blaine	19.47	565,521	19.59	525,491	5.23	152,067	4.57	130,626
Broadwater	23.88	289,461	11.72	123,241	0.00	0	6.51	78,906
Carbon	20.73	561,123	13.18	302,077	4.38	117,138	3.47	94,875
Carter	20.00	107,575	18.00	89,802	4.00	20,917	1.00	5,229
Cascade	27.03	2,290,291	18.98	551,374	4.32	366,070	12.00	1,022,918
Chouteau	22.27	591,122	15.55	370,150	4.99	129,767	3.51	91,256
Custer	28.87	468,623	18.00	158,387	2.14	34,544	10.61	171,248
Daniels	35.24	238,583	15.71	89,001	5.00	33,876	3.16	21,428
Dawson	33.30	760,389	15.00	242,582	5.00	115,067	4.70	109,471
Deer Lodge	157.05	1,351,962	0.00	0	0.00	0	12.00	103,644
Fallon	19.72	993,103	23.67	1,152,116	1.76	88,378	1.44	73,103
Fergus	25.00	532,154	15.00	235,322	4.00	84,364	7.83	172,139
Flathead	28.54	2,501,011	14.50	883,890	4.00	349,281	12.00	1,047,842
Gallatin	21.38	1,466,261	13.80	518,133	3.12	211,308	4.74	318,036
Garfield	29.00	169,345	18.00	101,456	4.00	23,764	1.00	5,940
Glacier	17.16	519,449	15.00	388,016	1.10	33,528	2.99	92,270
Golden Valley	22.25	114,749	18.00	85,768	2.05	11,146	1.13	5,398
Granite	27.00	197,148	18.00	114,713	2.00	14,169	9.00	66,081
Hill	23.74	907,029	18.55	528,715	4.00	152,394	9.17	349,768
Jefferson	19.34	427,293	8.48	200,673	2.61	56,630	4.44	97,625
Judith Basin	29.80	266,684	21.73	170,876	4.82	42,857	2.33	20,921
Lake	26.87	772,837	16.75	393,485	4.36	125,396	12.00	347,733
Lewis & Clark	21.15	1,354,938	15.00	429,252	2.99	198,021	12.00	783,068
Liberty	23.69	308,164	20.29	245,470	6.06	78,142	0.00	0
Lincoln	10.56	362,991	0.00	0	0.00	0	12.00	409,646
Madison	27.00	501,092	10.51	195,055	2.33	43,242	4.36	80,917
McCone	31.78	271,772	21.14	159,966	5.92	49,393	2.06	17,494
Meagher	27.00	213,825	17.89	127,599	4.00	31,684	3.38	26,777
Mineral	27.00	219,896	0.00	0	0.00	0	12.00	97,732
Missoula	39.86	4,664,240	13.83	966,648	4.00	468,100	12.45	1,456,018
Musselshell	41.29	452,932	21.21	198,107	0.00	0	11.08	120,052
Park	23.96	518,948	11.64	162,324	3.64	78,866	12.65	274,128
Petroleum	27.00	62,872	7.06	16,700	6.04	14,038	2.35	5,538
Phillips	14.50	525,955	7.00	251,229	0.00	12,051	1.50	54,409
Pondera	28.00	481,979	18.00	242,520	5.50	91,465	7.72	131,186
Powder River	42.51	616,891	13.63	188,055	0.00	0	0.00	0
Powell	25.70	321,636	15.00	148,840	2.50	31,288	12.00	150,180
Prairie	32.39	147,311	19.00	73,260	6.89	29,191	5.3	23,442
Ravalli	23.56	685,075	12.33	287,052	4.19	123,564	12.00	348,948
Richland	13.30	649,141	15.00	730,952	2.49	124,346	3.10	163,390
Roosevelt	19.70	746,925	15.00	519,956	3.00	115,231	5.60	211,708
Rosebud	1.88	422,244	2.61	627,198	0.38	91,477	1.08	236,943
Sanders	29.00	670,927	9.00	192,466	4.50	105,501	4.50	104,990
Sheridan	23.35	716,070	12.00	374,520	3.55	106,499	2.70	81,241
Silver Bow	66.25	3,128,718	10.57	492,319	3.43	162,418	12.00	566,004
Stillwater	27.00	519,362	23.00	386,648	6.40	121,402	2.70	53,594
Sweet Grass	35.07	272,259	18.00	105,510	3.57	27,479	6.13	45,798
Teton	29.96	481,372	18.47	250,415	5.58	90,234	3.81	64,113
Toole	19.87	518,868	10.94	261,314	2.53	66,588	0.00	3,943
Treasure	37.07	182,083	19.52	91,969	2.00	11,246	1.11	5,776
Valley	21.24	632,142	15.00	386,904	5.75	171,958	4.36	132,475
Wheatland	27.00	199,368	18.00	117,199	4.00	29,536	7.74	56,938
Wibaux	26.71	287,293	15.00	154,973	4.00	43,087	1.87	20,082
Yellowstone	25.00	5,270,790	15.23	3,207,783	2.62	552,378	11.38	2,400,925
TOTAL		$45,092,603		$20,016,432		$ 5,406,074		$12,833,823

TAXES LEVIED FOR COUNTY PURPOSES - 1990

COUNTY	General Fund Mills	General Fund Amount	Road Fund Mills	Road Fund Amount	Bridge Fund Mills	Bridge Fund Amount	Poor Fund Mills	Poor Fund Amount
Beaverhead	26.50	$ 384,366	13.00	$ 154,761	5.00	$ 73,007	7.50	$ 114,141
Big Horn	31.84	843,440	11.47	273,571	2.60	67,085	1.12	31,046
Blaine	19.47	264,387	15.82	183,415	6.00	80,837	4.57	60,158
Broadwater	28.02	338,736	13.26	260,942	2.26	26,639	4.14	51,099
Carbon	21.54	353,090	14.92	188,654	4.86	79,405	4.74	76,738
Carter	20.00	110,489	18.00	95,023	4.00	22,098	1.00	5,524
Cascade	25.00	2,244,079	19.19	559,539	4.00	359,028	12.00	1,010,259
Chouteau	17.60	443,328	18.17	404,112	4.93	122,327	3.18	79,337
Custer	32.36	477,073	19.68	160,307	2.30	34,023	10.00	149,630
Daniels	31.69	205,406	18.34	96,238	7.24	45,434	2.36	15,559
Dawson	33.50	622,804	20.00	242,997	5.00	92,996	5.55	102,076
Deer Lodge	148.24	1,282,900	0.00	0	0.00	0	12.00	103,513
Fallon	4.39	74,984	7.05	100,248	1.15	16,484	1.54	21,273
Fergus	26.25	539,012	15.00	227,795	4.00	82,770	7.63	158,550
Flathead	28.25	2,579,461	15.00	977,784	4.00	364,975	12.00	1,094,925
Gallatin	22.40	1,600,013	13.80	552,785	2.96	212,783	4.26	307,381
Garfield	30.00	157,196	20.00	98,366	4.00	21,043	2.00	9,893
Glacier	13.00	252,746	9.10	143,423	0.56	11,363	1.99	39,168
Golden Valley	23.14	119,121	18.00	86,709	2.30	11,780	1.76	8,852
Granite	27.00	198,470	18.00	113,879	2.00	14,702	5.00	38,322
Hill	23.74	704,705	18.55	379,096	6.38	185,151	5.46	168,771
Jefferson	16.87	375,387	8.08	343,673	5.07	107,590	2.63	60,847
Judith Basin	32.01	278,665	22.21	181,837	3.90	35,324	0.71	8,107
Lake	26.44	759,213	16.41	387,963	3.59	104,029	1.91	52,372
Lewis & Clark	23.88	1,565,675	15.00	445,431	3.06	201,798	12.00	792,513
Liberty	24.46	230,497	21.53	185,112	6.88	64,620	0.02	182
Lincoln	9.37	306,378	0.00	0	0.00	0	12.00	388,200
Madison	24.00	458,958	13.51	253,874	2.33	44,279	2.64	51,814
McCone	34.64	266,922	23.23	161,678	6.48	49,904	2.25	17,333
Meagher	27.00	216,572	17.89	129,663	4.00	32,085	5.28	41,597
Mineral	27.00	216,133	0.00	0	0.09	684	12.00	96,059
Missoula	39.86	4,635,618	13.83	875,366	4.00	465,190	12.45	1,451,035
Musselshell	26.36	192,951	15.65	84,966	0.00	0	5.27	41,240
Park	23.80	546,931	11.64	169,842	3.64	83,620	12.00	276,418
Petroleum	37.00	63,585	30.00	50,075	4.00	7,215	2.20	3,862
Phillips	14.50	341,120	13.25	268,604	6.00	130,744	4.00	89,765
Pondera	29.30	427,163	18.00	206,325	5.50	80,447	7.72	112,919
Powder River	0.00	0	22.53	132,682	0.00	0	0.00	0
Powell	27.00	336,639	15.00	149,584	2.50	31,250	12.00	149,999
Prairie	31.13	133,046	20.33	75,127	5.09	22,510	4.88	20,962
Ravalli	23.90	715,943	12.58	302,504	4.82	143,011	0.00	0
Richland	20.70	433,621	20.00	356,836	10.00	196,071	3.29	72,279
Roosevelt	25.35	641,954	15.00	333,712	3.00	77,440	5.93	152,348
Rosebud	2.42	430,833	2.24	395,580	0.28	49,819	0.58	104,988
Sanders	29.00	714,264	9.00	1,154,320	5.65	138,405	5.25	128,815
Sheridan	17.27	205,274	5.09	64,072	0.58	8,824	4.90	55,503
Silver Bow	63.28	3,020,715	11.65	549,457	3.39	161,546	12.00	571,512
Stillwater	27.00	488,089	21.60	343,090	6.00	108,747	6.50	114,813
Sweet Grass	34.68	267,779	17.92	106,782	3.69	28,449	4.45	34,803
Teton	31.70	478,619	19.70	248,787	4.75	73,144	2.00	32,707
Toole	21.10	368,169	14.94	213,376	3.12	53,598	1.29	20,001
Treasure	41.40	202,844	21.56	100,757	3.72	17,825	0.60	3,112
Valley	20.80	571,907	15.00	352,925	6.00	164,480	4.74	129,700
Wheatland	27.00	203,855	18.00	120,378	4.00	30,201	18.00	130,928
Wibaux	34.49	142,435	23.00	84,263	8.00	32,555	0.61	2,827
Yellowstone	25.99	4,981,220	16.03	1,191,737	2.72	521,355	11.83	2,267,334
TOTAL		$39,014,780		$15,320,023		$5,190,686		$11,123,109

TAXES LEVIED FOR COUNTY PURPOSES - 1989

COUNTY	Bond Interest and Sinking Mills	Bond Interest and Sinking Amount	County Fair Mills	County Fair Amount	Library Mills	Library Amount	Agricultural Extension Service Mills	Agricultural Extension Service Amount
Beaverhead	0.00	$ 0	1.50	$ 22,612	0.00	$ 0	1.95	$ 29,396
Big Horn	0.00	0	0.00	0	0.00	0	0.00	0
Blaine	0.00	0	0.89	25,719	1.85	53,740	1.27	36,566
Broadwater	0.00	0	1.22	14,805	0.87	10,606	2.16	26,226
Carbon	0.00	0	0.67	17,972	0.00	0	0.95	26,332
Carter	0.00	0	1.00	5,229	0.50	2,615	0.25	13,073
Cascade	0.00	0	1.50	127,865	0.00	0	1.22	106,313
Chouteau	0.00	0	1.50	39,507	3.58	94,341	1.38	36,715
Custer	0.00	0	1.60	25,844	0.93	15,013	3.03	48,901
Daniels	4.45	30,639	1.40	9,547	4.70	31,868	2.33	15,927
Dawson	2.10	48,869	1.50	34,520	2.92	67,146	0.00	0
Deer Lodge	0.00	0	0.00	0	0.00	0	0.00	0
Fallon	0.00	0	1.47	75,052	1.00	50,632	0.00	0
Fergus	0.00	0	1.21	26,889	0.75	13,035	2.82	59,832
Flathead	0.00	802	0.75	65,490	5.00	436,601	0.95	83,041
Gallatin	0.00	0	1.30	88,824	1.50	56,402	0.87	62,963
Garfield	2.00	11,882	1.50	8,911	2.00	11,367	2.00	12,618
Glacier	0.00	0	0.00	0	3.72	107,838	0.00	0
Golden Valley	0.00	0	0.00	0	0.00	0	2.06	10,392
Granite	0.00	0	0.25	1,832	0.00	0	3.50	25,520
Hill	0.00	0	1.37	51,955	0.00	0	0.00	0
Jefferson	4.50	100,056	0.57	13,258	3.68	80,083	0.95	21,533
Judith Basin	0.00	0	0.00	0	3.16	28,170	2.27	21,474
Lake	0.00	0	0.66	18,381	0.76	22,407	1.77	51,043
Lewis & Clark	9.27	604,921	1.50	97,883	4.50	292,094	1.52	97,995
Liberty	0.00	0	0.00	0	2.57	33,467	0.00	0
Lincoln	0.00	0	1.24	42,615	3.17	109,353	1.01	34,478
Madison	2.20	40,830	1.50	27,838	0.85	15,775	0.00	0
McCone	1.76	14,302	0.59	5,392	1.75	14,991	2.65	22,446
Meagher	0.00	0	0.00	0	1.35	10,547	0.00	0
Mineral	2.67	21,784	1.34	10,986	3.14	25,697	3.11	25,418
Missoula	0.23	32,109	1.48	173,197	4.37	511,399	1.30	152,133
Musselshell	0.00	18,703	0.00	206	0.00	0	0.00	0
Park	1.46	31,633	1.35	29,250	0.00	0	0.00	0
Petroleum	0.00	0	0.00	0	3.50	8,289	0.00	0
Phillips	0.00	0	1.00	36,273	0.00	0	0.00	0
Pondera	0.00	0	0.04	679	2.00	33,986	2.07	35,176
Powder River	0.00	0	0.00	0	0.00	0	0.00	0
Powell	0.00	0	0.50	6,177	0.00	0	2.20	27,533
Prairie	0.00	0	1.50	6,810	2.97	13,554	3.37	15,960
Ravalli	0.00	0	1.50	43,618	0.46	13,622	1.92	55,996
Richland	0.00	0	0.70	34,414	0.24	11,804	1.06	52,213
Roosevelt	0.00	0	0.71	26,840	2.42	91,528	1.54	58,828
Rosebud	0.00	0	0.21	57,711	0.35	83,198	0.00	0
Sanders	3.50	80,757	1.30	30,248	0.55	12,814	2.00	45,261
Sheridan	0.00	0	1.50	45,919	1.73	53,158	0.00	0
Silver Bow	0.00	0	0.00	0	0.00	0	0.00	0
Stillwater	0.00	0	0.00	0	1.66	29,063	1.46	28,966
Sweet Grass	0.80	6,247	1.50	11,600	2.04	12,017	3.23	25,058
Teton	0.67	20,739	0.00	0	1.72	29,330	2.17	36,110
Toole	6.37	173,078	1.50	40,869	0.84	22,567	0.00	0
Treasure	0.00	0	0.00	0	0.00	0	1.40	7,112
Valley	1.24	37,736	1.49	44,563	2.36	70,590	1.70	51,157
Wheatland	0.00	0	2.00	14,232	0.00	0	0.00	0
Wibaux	0.00	0	1.23	13,159	0.00	0	3.28	35,166
Yellowstone	0.97	204,506	1.07	225,590	3.24	682,541	0.62	130,715
TOTAL		$1,479,593		$1,697,538		$3,263,248		$1,625,586

TAXES LEVIED FOR COUNTY PURPOSES - 1990

COUNTY	Bond Interest and Sinking Mills	Bond Interest and Sinking Amount	County Fair Mills	County Fair Amount	Library Mills	Library Amount	Agricultural Extension Service Mills	Agricultural Extension Service Amount
Beaverhead	0.00	$ 0	1.25	$ 18,509	0.00	$ 0	1.95	$ 28,216
Big Horn	0.00	0	0.00	0	0.00	0	0.00	0
Blaine	0.00	0	1.50	19,812	1.85	25,163	1.22	16,345
Broadwater	0.00	0	0.65	8,104	0.66	8,057	1.01	12,694
Carbon	0.00	0	1.06	17,067	0.00	0	1.84	29,439
Carter	0.00	0	1.50	8,081	1.00	5,318	2.50	13,811
Cascade	0.00	0	1.50	134,017	0.00	25,781	1.56	137,624
Chouteau	6.55	167,029	1.50	37,192	3.70	91,562	1.55	38,179
Custer	0.00	0	1.66	24,628	1.00	14,792	3.26	48,220
Daniels	4.30	27,709	1.49	9,532	4.96	31,750	2.48	15,865
Dawson	0.00	0	1.50	27,899	3.30	60,863	0.00	0
Deer Lodge	0.00	0	0.00	0	5.00	40,761	0.00	0
Fallon	0.00	0	1.50	20,756	2.68	35,548	0.00	0
Fergus	0.00	0	1.21	25,038	0.77	15,867	2.86	59,047
Flathead	0.00	0	0.75	68,433	5.00	456,219	0.75	69,668
Gallatin	0.00	0	1.30	93,130	0.00	0	1.03	73,053
Garfield	0.00	1,258	1.50	7,891	2.00	10,522	2.50	12,838
Glacier	0.00	0	0.00	0	1.85	37,652	0.00	0
Golden Valley	0.00	0	0.00	0	0.00	0	1.66	8,717
Granite	0.00	0	0.27	1,977	0.00	0	2.80	20,857
Hill	0.00	0	2.00	58,321	0.00	0	0.00	0
Jefferson	6.42	138,189	0.76	16,420	3.92	85,898	0.54	12,556
Judith Basin	0.00	0	0.00	0	3.35	29,211	2.44	21,240
Lake	0.00	0	0.81	23,165	0.71	20,349	2.07	58,998
Lewis & Clark	10.21	670,362	1.50	99,064	5.00	328,121	1.51	99,766
Liberty	0.00	0	0.00	0	3.32	31,058	0.00	0
Lincoln	0.00	0	1.15	37,449	3.04	98,700	1.14	36,523
Madison	2.20	41,808	1.50	28,506	0.85	16,153	0.00	0
McCone	0.00	0	0.83	6,199	2.22	16,777	2.93	22,534
Meagher	0.00	0	0.00	0	2.48	19,444	0.00	0
Mineral	1.89	15,445	1.50	11,943	3.07	24,603	3.31	26,415
Missoula	0.00	0	1.48	172,120	4.37	508,220	1.30	151,187
Musselshell	0.00	0	0.00	0	0.00	0	4.24	24,713
Park	1.46	33,540	1.35	31,013	0.00	0	0.00	0
Petroleum	0.00	0	0.00	0	3.00	5,299	0.00	0
Phillips	0.00	0	1.25	28,973	0.00	0	0.00	0
Pondera	0.00	0	0.08	1,127	2.00	29,254	2.27	32,987
Powder River	0.00	0	0.00	0	0.00	0	0.00	0
Powell	0.00	0	1.00	12,169	0.00	0	2.20	27,500
Prairie	0.00	0	1.50	6,382	3.64	15,169	4.86	19,971
Ravalli	0.00	0	1.50	44,986	0.45	13,520	1.46	44,913
Richland	0.00	0	1.11	23,207	0.26	5,695	1.20	26,122
Roosevelt	0.00	0	0.70	18,091	3.13	79,236	1.29	33,849
Rosebud	0.00	0	0.43	76,525	0.31	55,050	0.00	0
Sanders	3.00	74,217	1.30	32,019	0.55	13,546	2.00	49,260
Sheridan	0.00	0	0.10	2,141	2.68	30,533	0.00	0
Silver Bow	0.00	0	0.00	0	0.00	0	0.00	0
Stillwater	0.00	0	0.00	0	2.00	35,914	3.20	56,616
Sweet Grass	0.79	6,100	1.49	11,503	2.19	13,016	3.81	29,249
Teton	0.00	0	0.00	0	2.00	29,974	0.00	0
Toole	0.00	0	1.50	26,354	1.26	21,270	0.00	0
Treasure	0.00	0	0.00	0	0.00	0	1.82	8,848
Valley	1.42	38,769	1.50	41,189	2.85	77,642	1.78	48,788
Wheatland	0.00	0	1.00	8,035	0.00	0	0.00	0
Wibaux	0.00	0	0.92	3,913	0.00	0	1.75	7,650
Yellowstone	1.01	193,558	1.05	201,938	3.19	613,383	0.64	122,713
TOTAL		$1,407,984		$1,544,818		$3,076,891		$1,546,970

TAXES LEVIED FOR COUNTY PURPOSES - 1989

COUNTY	Planning Mills	Planning Amount	Health and Sanitary Mills	Health and Sanitary Amount	Hospital Mills	Hospital Amount	Airport Mills	Airport Amount	District Court Mills	District Court Amount
Beaverhead	0.00	$ 0	0.00	$ 0	3.00	$ 45,224	2.00	$ 29,386	0.00	$ 0
Big Horn	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Blaine	0.00	0	0.41	11,847	0.00	0	1.28	37,257	2.85	81,107
Broadwater	0.00	0	0.00	0	0.00	0	0.68	8,085	4.00	48,664
Carbon	0.00	0	0.00	0	0.00	0	0.57	15,153	2.85	76,678
Carter	0.00	0	5.00	26,149	10.00	52,292	2.00	10,458	4.00	20,917
Cascade	0.00	0	0.00	0	0.00	0	0.00	0	6.49	549,889
Chouteau	0.00	0	0.00	0	0.00	0	1.59	41,878	3.36	86,703
Custer	0.00	0	0.00	0	0.00	0	1.40	22,591	5.35	86,361
Daniels	0.13	801	0.00	0	8.00	54,202	2.00	11,345	4.00	27,101
Dawson	0.00	227	0.00	0	0.00	0	2.54	56,917	5.00	115,067
Deer Lodge	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Fallon	0.00	0	0.00	0	24.65	1,238,951	1.11	56,700	0.00	0
Fergus	0.00	0	0.00	0	0.00	0	0.00	0	5.00	106,430
Flathead	1.65	100,825	3.75	307,098	0.00	0	2.00	174,640	6.00	523,921
Gallatin	0.00	0	2.49	169,362	0.00	0	2.00	136,652	6.00	409,902
Garfield	0.00	0	10.00	59,410	0.00	0	1.75	9,844	3.00	17,455
Glacier	0.00	0	0.00	0	10.00	297,256	2.00	58,784	2.97	88,646
Golden Valley	0.00	0	0.00	0	0.00	0	0.00	0	4.00	20,462
Granite	0.00	0	5.05	36,492	0.00	0	2.00	14,603	4.00	29,207
Hill	0.49	19,788	1.00	38,098	0.00	0	0.20	7,773	6.95	262,874
Jefferson	0.00	0	0.00	0	0.00	0	0.00	0	5.00	112,678
Judith Basin	0.00	0	0.00	0	0.00	0	0.00	0	4.44	39,634
Lake	0.00	0	3.17	90,847	0.00	0	2.01	57,199	5.85	167,533
Lewis & Clark	1.91	123,496	4.39	286,473	0.00	0	2.00	130,511	8.65	555,899
Liberty	0.00	0	0.00	0	3.50	45,576	0.00	0	1.70	22,276
Lincoln	0.92	31,406	0.00	0	0.00	0	1.19	40,453	6.00	204,823
Madison	0.22	4,083	0.00	0	0.00	0	2.00	37,118	5.00	92,795
McCone	0.00	0	0.00	0	17.36	148,362	0.00	0	4.72	40,373
Meagher	0.00	0	0.00	0	3.00	23,763	0.44	3,316	4.00	31,684
Mineral	1.23	9,766	0.99	8,245	6.00	48,866	1.44	11,805	4.00	32,578
Missoula	1.60	187,240	0.00	0	0.00	0	0.00	18,886	7.21	843,751
Musselshell	0.00	0	0.00	0	1.51	16,678	0.00	0	5.24	58,795
Park	0.00	0	0.00	0	0.00	0	0.00	459	5.00	107,829
Petroleum	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Phillips	0.00	201	0.00	0	0.00	0	0.00	0	2.00	73,048
Pondera	0.50	7,831	0.00	0	6.50	113,781	0.00	0	3.70	62,874
Powder River	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Powell	1.00	13,321	0.00	0	2.00	25,030	0.50	6,258	6.00	75,492
Prairie	0.00	0	0.00	0	24.71	112,055	0.00	0	4.90	22,705
Ravalli	1.17	33,421	0.00	0	0.00	0	0.30	8,669	5.00	145,396
Richland	0.00	0	0.00	0	0.00	0	1.48	71,481	0.00	0
Roosevelt	0.00	0	0.00	0	0.00	0	0.62	23,447	1.51	58,000
Rosebud	0.00	0	0.00	0	0.12	28,120	0.05	7,920	0.00	0
Sanders	0.00	0	3.40	78,271	0.00	0	0.00	71	0.00	0
Sheridan	0.00	0	0.00	0	0.00	0	0.23	7,045	0.00	0
Silver Bow	0.00	0	0.00	0	0.00	0	2.00	94,334	11.47	534,882
Stillwater	0.00	0	0.00	0	0.00	0	0.00	0	3.83	73,419
Sweet Grass	0.59	4,304	0.50	3,867	5.67	42,961	0.15	1,423	4.00	30,933
Teton	0.00	0	0.00	0	0.00	0	0.30	4,820	3.39	56,720
Toole	0.00	0	0.00	0	8.00	209,977	0.34	8,678	1.66	46,854
Treasure	0.00	0	0.00	0	0.00	0	0.00	0	1.71	8,551
Valley	0.00	0	0.00	0	0.00	0	1.20	36,507	2.83	84,641
Wheatland	0.00	0	1.00	7,229	0.00	0	1.00	7,384	4.00	29,536
Wibaux	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Yellowstone	0.82	172,882	0.53	110,219	0.00	0	0.00	0	6.00	1,264,989
TOTAL		$709,592		$1,233,607		$2,503,094		$1,269,850		$7,430,072

TAXES LEVIED FOR COUNTY PURPOSES - 1990

COUNTY	Planning Mills	Planning Amount	Health and Sanitary Mills	Health and Sanitary Amount	Hospital Mills	Hospital Amount	Airport Mills	Airport Amount	District Court Mills	District Court Amount
Beaverhead	0.00	$ 0	0.00	$ 0	3.00	$ 43,804	2.00	$ 28,688	0.00	$ 0
Big Horn	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Blaine	0.82	10,401	0.00	0	0.00	0	2.00	26,574	2.85	37,216
Broadwater	0.00	0	0.00	0	0.00	0	1.99	23,668	3.83	46,527
Carbon	0.00	0	0.00	0	0.00	0	0.28	4,855	3.49	56,761
Carter	0.00	0	3.00	16,161	24.48	129,272	2.00	11,049	4.00	22,098
Cascade	0.00	7,734	0.00	23,203	0.00	0	0.00	10,313	6.00	538,593
Chouteau	0.00	0	0.00	0	0.00	0	1.59	39,423	1.08	30,168
Custer	0.00	0	0.00	0	0.00	0	1.50	22,195	6.39	93,748
Daniels	0.00	64	0.00	0	9.00	57,352	2.00	12,854	4.00	25,708
Dawson	0.00	0	0.00	0	0.00	0	2.39	44,655	3.30	63,678
Deer Lodge	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Fallon	0.00	0	2.68	35,444	1.49	41,952	1.55	21,063	0.00	0
Fergus	0.00	0	0.00	0	0.00	0	0.00	0	5.00	103,462
Flathead	0.00	0	4.15	376,373	0.00	0	2.00	182,488	6.00	547,463
Gallatin	0.00	0	3.15	222,631	0.00	0	0.10	6,705	6.00	429,829
Garfield	0.00	0	31.05	150,109	0.00	0	1.00	5,733	4.00	20,414
Glacier	0.00	0	0.00	0	10.00	190,203	2.00	38,041	1.28	26,573
Golden Valley	0.00	0	0.00	0	0.00	0	0.00	0	1.71	9,676
Granite	0.00	0	6.23	45,332	0.00	0	2.00	14,702	4.00	29,403
Hill	1.17	33,373	1.34	39,086	0.00	0	0.17	5,188	6.00	179,845
Jefferson	0.10	2,250	3.81	82,204	0.00	0	0.00	0	3.67	82,957
Judith Basin	0.00	0	0.00	0	0.00	0	0.77	5,876	4.39	38,625
Lake	0.00	0	3.82	108,787	0.00	0	0.63	19,804	6.23	178,225
Lewis & Clark	1.91	126,142	5.00	327,661	0.00	0	2.00	132,086	8.36	553,331
Liberty	0.00	0	0.00	0	3.50	33,021	0.00	0	2.51	23,394
Lincoln	0.94	30,354	0.00	0	0.00	0	1.32	42,346	6.35	204,464
Madison	0.22	4,181	0.00	0	0.00	0	2.00	38,008	0.41	12,178
McCone	0.00	0	0.00	0	15.98	126,235	0.00	0	5.18	39,878
Meagher	0.00	0	0.00	0	3.00	24,064	1.05	8,180	3.37	27,282
Mineral	1.82	14,330	1.09	8,685	9.00	70,830	1.15	9,323	4.00	32,020
Missoula	1.60	186,076	0.00	0	0.00	0	2.00	232,595	7.21	838,505
Musselshell	0.00	0	0.00	0	5.51	33,584	0.00	0	7.77	50,295
Park	0.00	0	0.00	0	0.00	0	0.00	0	5.00	114,863
Petroleum	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Phillips	0.00	0	0.00	0	0.00	0	0.00	0	2.60	60,125
Pondera	0.00	0	0.00	0	3.54	54,971	0.00	0	5.00	71,732
Powder River	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Powell	0.00	661	0.00	0	2.00	25,000	0.50	6,250	4.00	51,323
Prairie	0.00	0	0.00	0	26.97	113,677	0.00	0	4.76	20,319
Ravalli	1.07	32,335	0.00	0	0.00	0	0.32	9,548	5.00	149,953
Richland	0.00	0	0.00	0	0.00	0	1.48	32,806	0.00	0
Roosevelt	0.00	0	0.00	0	0.00	0	0.56	14,587	2.51	62,594
Rosebud	0.00	0	0.00	0	0.10	17,706	0.00	82	0.00	0
Sanders	0.00	0	3.20	78,946	0.00	0	0.45	10,789	0.00	0
Sheridan	0.00	0	0.00	0	3.00	32,827	0.29	3,334	0.38	7,020
Silver Bow	0.00	0	0.00	0	0.00	0	2.00	95,252	13.74	649,073
Stillwater	0.00	0	0.00	0	0.00	0	0.00	0	3.30	60,030
Sweet Grass	1.96	14,754	0.33	2,593	3.34	26,413	0.20	1,530	4.00	30,874
Teton	0.00	0	0.00	0	4.00	56,326	0.52	7,601	1.50	25,227
Toole	0.00	0	0.00	0	1.17	20,700	2.00	31,711	2.83	47,305
Treasure	0.00	0	0.00	0	0.00	0	0.00	0	1.43	7,136
Valley	0.00	0	0.00	0	0.00	0	0.84	23,544	3.94	106,770
Wheatland	0.00	0	0.80	6,137	0.00	0	1.00	7,550	4.00	30,201
Wibaux	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Yellowstone	0.85	162,938	0.66	125,278	0.00	0	0.00	0	6.24	1,195,926
TOTAL		$625,593		$1,648,631		$1,097,937		$1,230,993		$7,032,786

TAXES LEVIED FOR COUNTY PURPOSES - 1989

COUNTY	Weed Control Mills	Weed Control Amount	Senior Citizens Mills	Senior Citizens Amount	Other Mills	Other Amount	Total County Taxes Mills	Total County Taxes Amount
Beaverhead	2.00	$ 30,149	0.50	$ 7,537	18.50	$ 282,693	79.45	$ 1,295,857
Big Horn	0.00	0	0.00	0	7.74	777,186	41.79	4,174,997
Blaine	1.06	31,094	0.33	9,618	6.51	186,919	65.29	1,847,572
Broadwater	2.00	24,332	1.50	18,178	13.74	167,979	68.26	810,483
Carbon	2.18	58,312	0.00	0	5.03	133,504	54.01	1,403,164
Carter	2.00	10,458	1.00	5,229	11.75	49,676	80.50	419,619
Cascade	1.94	165,372	0.84	72,286	23.42	1,975,679	97.74	7,228,057
Chouteau	1.59	42,565	1.00	26,338	21.42	563,707	81.74	2,114,049
Custer	0.93	15,013	1.07	17,036	10.70	172,972	84.63	1,236,533
Daniels	1.53	10,048	0.00	0	14.56	99,351	102.21	673,717
Dawson	0.82	17,999	1.00	22,629	9.24	208,209	83.12	1,799,092
Deer Lodge	2.00	17,263	0.00	0	1.00	9,378	172.05	1,482,247
Fallon	1.16	58,636	0.00	0	7.46	376,252	83.44	4,162,923
Fergus	1.30	24,548	0.50	11,463	9.33	204,887	72.74	1,471,063
Flathead	1.42	124,169	0.75	65,490	20.88	1,815,161	102.20	8,479,261
Gallatin	1.20	81,111	1.00	68,326	13.40	893,463	72.80	4,480,743
Garfield	0.50	2,970	0.70	4,011	3.50	21,162	78.95	460,135
Glacier	2.00	56,890	1.00	29,726	3.46	101,137	61.40	1,773,540
Golden Valley	1.07	5,568	0.85	4,206	0.75	3,857	52.16	261,546
Granite	2.00	14,603	1.00	7,302	18.66	136,732	92.46	658,402
Hill	1.50	56,857	1.00	38,099	4.77	186,759	72.74	2,597,366
Jefferson	2.24	49,971	0.53	13,007	7.90	177,105	60.24	1,349,912
Judith Basin	2.13	18,891	0.89	6,836	15.32	139,909	86.89	756,252
Lake	2.18	62,657	0.74	21,637	7.71	221,280	84.81	2,352,435
Lewis & Clark	1.60	104,409	1.14	74,391	4.17	268,899	91.79	5,402,250
Liberty	1.54	20,113	1.00	13,022	2.63	33,514	62.98	799,744
Lincoln	0.97	33,341	1.16	39,628	2.27	77,861	40.49	1,386,595
Madison	2.00	37,118	0.00	0	7.75	143,832	65.72	1,219,695
McCone	2.28	19,122	0.00	0	17.28	145,396	109.29	909,009
Meagher	2.00	15,842	0.00	0	8.63	68,479	71.69	553,516
Mineral	1.41	11,475	1.00	8,145	20.27	165,306	85.60	697,699
Missoula	0.68	78,916	0.79	92,450	12.46	1,205,292	100.26	10,850,379
Musselshell	1.17	13,233	0.00	0	13.88	149,018	95.38	1,027,724
Park	1.64	35,534	0.53	11,484	4.63	100,316	66.50	1,350,771
Petroleum	2.00	4,527	0.00	0	0.25	603	48.20	112,567
Phillips	1.00	36,273	0.70	23,985	1.18	42,440	28.88	1,055,864
Pondera	2.00	33,986	1.00	16,993	13.95	231,143	90.98	1,483,599
Powder River	0.00	0	0.00	0	3.77	54,386	59.91	859,332
Powell	1.60	20,024	1.70	21,275	8.50	106,740	79.20	953,794
Prairie	2.00	9,068	0.00	998	5.11	24,779	108.14	479,133
Ravalli	1.12	31,912	0.84	24,645	10.51	306,085	74.90	2,108,003
Richland	0.96	46,013	0.39	18,742	0.94	47,469	39.66	1,949,965
Roosevelt	0.94	36,106	0.71	26,602	0.26	9,447	52.01	1,924,618
Rosebud	0.28	64,459	0.13	31,325	0.15	35,570	7.23	1,686,165
Sanders	0.00	1,178	1.75	40,397	3.05	70,941	62.55	1,433,717
Sheridan	1.58	48,550	1.00	31,089	4.10	122,998	51.74	1,587,089
Silver Bow	0.84	40,285	1.38	65,091	15.58	731,164	123.52	5,815,215
Stillwater	1.60	31,014	0.00	0	7.20	135,599	74.85	1,379,067
Sweet Grass	2.64	20,138	0.05	391	9.18	65,415	93.10	675,400
Teton	2.00	32,131	0.55	9,467	5.66	92,571	74.28	1,168,022
Toole	2.00	53,213	1.50	39,537	2.05	57,773	57.60	1,503,259
Treasure	2.00	9,827	0.00	0	6.39	31,369	71.20	347,933
Valley	1.50	44,879	0.00	0	0.00	0	58.67	1,693,552
Wheatland	2.00	14,382	0.00	0	17.12	127,717	83.86	603,521
Wibaux	1.98	21,153	0.44	4,721	8.33	87,980	62.84	667,614
Yellowstone	0.55	115,958	0.56	118,066	7.85	1,682,703	76.44	16,140,045
TOTAL		$2,063,656		$1,161,293		$15,327,762		$123,113,821

TAXES LEVIED FOR COUNTY PURPOSES - 1990

COUNTY	Weed Control Mills	Weed Control Amount	Senior Citizens Mills	Senior Citizens Amount	Other Mills	Other Amount	Total County Taxes Mills	Total County Taxes Amount
Beaverhead	1.00	$ 15,630	0.50	$ 7,301	18.75	$ 270,176	80.45	$ 1,138,600
Big Horn	0.00	0	0.00	0	15.45	402,613	62.48	1,617,754
Blaine	1.06	14,709	0.00	0	9.00	118,767	66.14	857,784
Broadwater	1.40	17,232	0.95	11,670	14.12	171,291	72.29	976,661
Carbon	3.21	51,818	0.00	0	3.20	54,173	59.14	912,000
Carter	2.00	11,049	1.00	5,524	10.50	58,831	94.98	514,330
Cascade	2.00	178,380	0.94	83,468	22.18	1,988,054	94.37	7,300,073
Chouteau	1.98	48,513	1.00	24,795	13.04	321,418	75.87	1,847,383
Custer	1.39	20,088	1.15	17,012	12.53	184,101	93.22	1,245,815
Daniels	1.91	12,089	0.00	0	18.59	117,502	108.36	673,063
Dawson	0.75	14,044	1.36	24,808	9.81	184,529	86.46	1,481,348
Deer Lodge	2.00	17,252	0.00	0	1.00	8,626	168.24	1,453,052
Fallon	2.74	36,514	0.00	0	1.47	25,084	28.23	429,350
Fergus	1.19	24,991	0.00	0	10.19	209,657	74.10	1,446,187
Flathead	1.42	129,749	0.00	0	21.62	1,972,508	100.94	8,820,046
Gallatin	1.20	85,966	0.00	0	15.30	1,101,112	71.50	4,685,387
Garfield	0.50	2,630	1.00	5,072	5.00	25,361	104.55	528,325
Glacier	2.00	38,041	1.00	19,020	2.06	41,027	44.84	837,257
Golden Valley	1.68	8,446	0.59	3,142	0.97	4,926	51.81	261,369
Granite	2.00	14,702	1.00	7,351	22.16	161,520	92.46	661,216
Hill	1.60	47,323	1.00	29,688	5.31	156,567	72.71	1,987,113
Jefferson	1.62	36,673	0.67	14,520	8.07	172,356	62.23	1,531,521
Judith Basin	1.01	10,166	0.25	2,935	17.53	151,455	88.57	763,441
Lake	2.54	72,528	0.70	20,004	19.11	549,131	84.96	2,354,569
Lewis & Clark	1.63	107,524	1.83	117,970	7.90	506,126	100.79	6,073,571
Liberty	2.33	21,703	1.00	9,435	20.85	190,239	86.40	789,260
Lincoln	2.00	61,880	1.00	32,350	3.66	115,033	41.97	1,353,677
Madison	2.00	38,008	0.00	0	7.75	147,279	59.41	1,135,045
McCone	2.68	20,446	0.00	0	19.87	154,041	116.29	881,946
Meagher	6.00	46,538	0.00	0	4.62	38,651	74.69	584,073
Mineral	1.34	10,755	1.00	8,005	21.53	171,836	89.79	717,066
Missoula	0.68	79,082	0.00	0	11.48	1,335,095	100.26	10,930,089
Musselshell	2.00	12,795	0.00	0	22.66	146,756	89.46	587,299
Park	1.64	37,675	0.53	12,175	4.63	106,363	65.69	1,412,440
Petroleum	2.00	3,496	0.00	0	0.25	437	78.45	133,968
Phillips	1.00	23,526	0.70	16,468	1.18	27,760	44.48	987,085
Pondera	2.00	29,254	1.00	14,627	14.20	207,970	90.61	1,268,774
Powder River	0.00	0	0.00	0	104.00	606,358	126.53	739,041
Powell	1.60	20,000	2.00	24,801	6.50	82,573	76.30	917,749
Prairie	2.00	8,509	0.00	0	6.64	27,526	111.80	463,198
Ravalli	1.15	34,416	0.84	25,192	24.25	723,010	77.34	2,239,331
Richland	1.29	27,470	0.91	18,399	1.56	32,466	61.80	1,224,972
Roosevelt	1.79	44,338	0.97	24,468	0.38	9,545	60.61	1,492,163
Rosebud	0.20	35,851	0.15	26,394	0.75	132,792	7.46	1,325,620
Sanders	0.00	0	0.25	6,157	5.69	139,397	65.34	2,540,136
Sheridan	1.50	17,516	1.00	11,640	0.00	0	36.79	438,685
Silver Bow	0.88	41,817	1.41	67,082	13.38	642,379	121.73	5,798,833
Stillwater	2.00	35,872	0.00	0	3.83	71,622	75.43	1,314,793
Sweet Grass	2.71	20,896	0.03	236	9.26	64,898	90.85	659,876
Teton	2.53	37,687	0.00	0	21.93	314,962	90.63	1,305,033
Toole	2.00	35,138	0.00	0	21.44	366,855	72.65	1,204,477
Treasure	2.00	9,862	0.00	0	5.88	29,149	78.41	379,534
Valley	1.17	32,570	0.00	0	0.00	0	60.04	1,588,282
Wheatland	1.00	8,035	0.00	0	8.50	68,357	83.30	613,678
Wibaux	2.03	8,473	3.44	13,739	3.39	15,233	77.63	311,089
Yellowstone	0.57	109,266	0.58	111,187	8.08	1,549,508	79.44	13,347,340
TOTAL		$1,928,928		$816,636		$16,475,001		$109,081,768

TAXES LEVIED FOR SCHOOL PURPOSES - 1989

COUNTY	Elementary Mills	Elementary Amount	High School Mills	High School Amount	Total Average School Taxes Mills	Total Average School Taxes Amount
Beaverhead	119.11	$ 1,762,457	77.55	$ 1,143,860	196.66	$ 2,906,317
Big Horn	40.74	4,144,116	36.48	3,709,800	77.22	7,853,916
Blaine	71.97	2,078,127	51.87	1,501,732	123.84	3,579,859
Broadwater	70.54	859,118	54.35	661,596	124.89	1,520,714
Carbon	77.84	2,104,734	57.64	1,563,850	135.49	3,668,584
Carter	78.59	405,699	40.05	212,107	118.64	617,806
Cascade	153.72	13,043,940	103.09	8,750,358	256.82	21,794,298
Chouteau	87.94	2,322,326	76.05	2,000,895	163.99	4,323,221
Custer	127.96	2,091,156	139.17	2,244,981	267.13	4,336,137
Daniels	117.03	793,929	110.03	747,969	227.06	1,541,898
Dawson	95.90	2,202,752	123.72	2,697,302	219.63	4,900,054
Deer Lodge	132.11	1,137,658	97.80	843,435	229.91	1,981,093
Fallon	54.08	2,768,108	41.18	2,107,542	95.27	4,875,650
Fergus	109.29	2,280,342	101.93	2,206,874	211.21	4,487,216
Flathead	115.67	10,152,186	103.56	9,000,494	219.23	19,152,680
Gallatin	118.97	8,138,592	79.78	5,459,796	198.75	13,598,388
Garfield	53.17	313,547	52.87	311,640	106.04	625,187
Glacier	113.36	3,335,943	78.30	2,297,927	191.66	5,633,870
Golden Valley	82.34	421,447	55.46	286,185	137.80	707,632
Granite	110.92	812,685	62.64	461,029	173.56	1,273,714
Hill	121.43	4,635,689	69.82	2,656,546	191.25	7,292,235
Jefferson	108.79	2,458,947	66.59	1,529,442	175.38	3,988,389
Judith Basin	87.44	791,604	76.16	714,488	163.61	1,506,092
Lake	111.51	3,194,847	55.34	1,600,384	166.85	4,795,231
Lewis & Clark	154.51	10,071,032	100.59	6,553,991	255.10	16,625,023
Liberty	62.08	810,713	64.25	836,422	126.33	1,647,135
Lincoln	107.60	3,704,877	84.08	2,875,134	191.67	6,580,011
Madison	80.39	1,493,277	63.34	1,183,790	143.73	2,677,067
McCone	86.25	729,436	76.52	641,767	162.77	1,371,203
Meagher	64.23	510,395	49.53	391,594	113.76	901,989
Mineral	140.76	1,144,531	88.79	721,847	229.55	1,866,378
Missoula	131.93	15,418,216	90.67	10,619,602	222.60	26,037,818
Musselshell	60.14	682,743	51.93	590,821	112.07	1,273,564
Park	96.31	2,065,029	69.01	1,481,874	165.33	3,546,903
Petroleum	89.57	215,895	70.27	168,743	159.84	384,638
Phillips	64.13	2,305,763	54.94	2,009,746	119.06	4,315,509
Pondera	94.32	1,599,268	70.10	1,179,018	164.42	2,778,286
Powder River	61.89	914,818	56.95	832,365	118.84	1,747,183
Powell	138.21	1,720,515	64.89	822,392	203.10	2,542,907
Prairie	60.38	275,004	58.17	265,227	118.55	540,231
Ravalli	95.62	2,757,426	62.18	1,799,559	157.80	4,556,985
Richland	83.12	4,045,578	57.27	2,782,759	140.39	6,828,337
Roosevelt	86.43	3,291,643	67.54	2,563,876	153.97	5,855,519
Rosebud	48.84	11,126,484	29.91	6,662,909	78.75	17,789,393
Sanders	97.67	2,274,964	59.25	1,332,542	156.92	3,607,506
Sheridan	68.94	2,148,411	58.11	1,809,640	127.06	3,958,051
Silver Bow	180.64	8,551,373	117.31	5,491,890	297.95	14,043,263
Stillwater	83.04	1,598,536	70.27	1,348,672	153.31	2,947,208
Sweet Grass	85.99	661,073	98.45	755,368	184.44	1,416,441
Teton	86.49	1,391,469	65.61	1,063,233	152.10	2,454,702
Toole	70.01	1,871,512	57.43	1,550,065	127.45	3,421,577
Treasure	83.62	413,550	55.19	273,323	138.81	686,873
Valley	101.64	3,042,547	76.39	2,270,212	178.03	5,312,759
Wheatland	62.04	464,743	67.70	503,359	129.74	968,102
Wibaux	63.12	678,638	39.32	424,029	102.44	1,102,667
Yellowstone	116.52	24,548,979	71.67	15,141,639	188.20	39,690,618
TOTAL		$184,778,387		$131,657,640		$316,436,027

TAXES LEVIED FOR SCHOOL PURPOSES - 1990

COUNTY	Elementary Mills	Elementary Amount	High School Mills	High School Amount	Total Average School Taxes Mills	Total Average School Taxes Amount
Beaverhead	95.89	$ 1,411,457	63.10	$ 961,216	158.99	$ 2,372,673
Big Horn	70.96	1,899,309	49.54	1,346,754	120.51	3,246,063
Blaine	96.60	1,291,974	68.54	915,995	165.14	2,207,970
Broadwater	57.02	696,956	45.98	561,467	103.00	1,258,422
Carbon	100.03	1,635,977	70.50	1,160,755	170.54	2,796,732
Carter	67.04	371,061	48.59	264,240	115.63	635,302
Cascade	107.52	9,855,741	82.76	7,500,139	190.28	17,355,880
Chouteau	81.10	2,026,385	65.15	1,632,672	146.25	3,659,058
Custer	84.20	1,312,635	119.92	1,809,933	204.12	3,122,568
Daniels	104.32	677,141	95.30	620,458	199.61	1,297,599
Dawson	80.59	1,516,310	113.17	2,105,757	193.77	3,622,067
Deer Lodge	113.83	990,367	48.19	439,297	162.02	1,429,664
Fallon	54.61	755,486	37.99	529,896	92.60	1,285,382
Fergus	90.73	1,895,205	90.93	1,925,840	181.66	3,821,045
Flathead	108.65	10,003,275	84.87	7,865,445	193.51	17,868,719
Gallatin	106.21	7,672,257	71.24	5,149,546	177.45	12,821,803
Garfield	58.94	307,284	49.68	263,364	108.62	570,648
Glacier	59.19	1,196,693	58.00	1,130,026	117.19	2,326,718
Golden Valley	79.63	411,044	55.10	283,815	134.73	694,859
Granite	107.76	792,570	56.14	416,038	163.90	1,208,608
Hill	90.84	2,756,084	53.77	1,623,154	144.61	4,379,238
Jefferson	102.23	3,581,434	72.76	2,452,712	174.99	6,034,146
Judith Basin	76.14	682,235	62.67	566,151	138.81	1,248,387
Lake	93.86	2,716,823	55.99	1,605,150	149.86	4,321,973
Lewis & Clark	123.56	8,323,680	76.37	5,144,361	199.93	13,468,041
Liberty	56.11	534,128	61.16	578,333	117.26	1,112,462
Lincoln	100.39	3,273,602	76.05	2,479,322	176.44	5,752,924
Madison	72.87	1,391,265	60.84	1,161,186	133.71	2,552,451
McCone	75.05	597,920	62.88	506,149	137.93	1,104,069
Meagher	62.82	510,431	47.90	384,861	110.72	895,293
Mineral	123.46	995,695	87.43	699,379	210.89	1,695,074
Missoula	114.53	13,472,577	85.57	10,005,707	200.10	23,478,284
Musselshell	94.81	611,793	66.25	436,211	161.06	1,048,004
Park	85.90	1,983,023	67.14	1,543,971	153.03	3,526,994
Petroleum	91.58	159,864	75.59	131,552	167.17	291,416
Phillips	72.15	1,673,728	58.44	1,385,903	130.59	3,059,631
Pondera	92.14	1,349,453	68.57	1,003,792	160.71	2,353,245
Powder River	93.39	565,335	31.81	199,165	125.19	764,500
Powell	102.44	1,296,591	69.65	867,473	172.09	2,164,063
Prairie	64.13	271,081	44.65	196,381	108.78	467,463
Ravalli	100.89	3,010,948	62.83	1,879,627	163.72	4,890,575
Richland	110.64	2,416,808	62.81	1,370,252	173.45	3,787,060
Roosevelt	98.23	2,513,348	62.95	1,631,634	161.18	4,144,983
Rosebud	45.71	8,189,084	30.85	5,530,727	76.56	13,719,811
Sanders	84.02	2,081,167	52.28	1,296,396	136.30	3,377,562
Sheridan	89.40	1,038,381	47.11	531,065	136.51	1,569,446
Silver Bow	109.49	5,324,122	81.31	3,919,682	190.80	9,243,805
Stillwater	84.81	1,535,078	74.49	1,345,408	159.29	2,880,486
Sweet Grass	89.71	691,483	83.10	645,425	172.81	1,336,908
Teton	96.26	1,442,986	72.25	1,087,199	168.51	2,530,185
Toole	75.01	1,309,463	56.76	996,264	131.77	2,305,727
Treasure	84.10	414,564	58.11	285,668	142.21	700,232
Valley	109.46	2,990,123	86.20	2,347,166	195.66	5,337,290
Wheatland	70.34	528,734	66.71	503,709	137.06	1,032,444
Wibaux	56.23	236,522	43.92	182,546	100.15	419,068
Yellowstone	107.27	20,745,296	69.72	13,427,151	176.98	34,172,447
TOTAL		$147,933,976		$106,833,489		$254,767,465

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES - 1989

COUNTY	Total Average Levy for State County and Schools	Fire Districts (Incl. Forest Fire Protection)	Miscellaneous Districts	Total Taxes Levied for all purposes except Cities & Towns
Beaverhead	282.11	$ 31,411	$ 469,836	$ 4,793,868
Big Horn	125.01	0	247,762	12,880,520
Blaine	195.12	0	494,957	6,096,667
Broadwater	199.15	36,829	399,174	2,840,195
Carbon	195.50	106,367	608,185	5,947,349
Carter	205.14	663	96,161	1,165,625
Cascade	360.56	253,777	3,170,897	32,958,487
Chouteau	251.73	34,106	815,495	7,444,899
Custer	357.76	1,402	344,349	6,014,569
Daniels	335.27	842	80,210	2,337,319
Dawson	308.75	19,845	596,438	7,453,508
Deer Lodge	407.96	321,604	158,743	3,995,509
Fallon	184.71	179,691	69,359	9,595,684
Fergus	289.95	53,919	310,153	6,450,068
Flathead	327.43	716,491	2,664,601	31,536,953
Gallatin	277.55	386,965	1,171,152	20,047,205
Garfield	190.99	0	160,965	1,281,933
Glacier	259.06	264	170,181	7,756,215
Golden Valley	195.96	83	29,411	1,029,365
Granite	272.02	43,127	99,958	2,119,012
Hill	269.99	97,897	477,931	10,694,020
Jefferson	241.62	98,261	175,260	5,747,116
Judith Basin	256.50	24,635	10,716	2,351,374
Lake	257.66	234,426	2,014,998	9,570,244
Lewis & Clark	352.89	283,270	1,044,431	23,746,508
Liberty	195.31	5,736	245,242	2,753,766
Lincoln	238.16	179,268	462,474	8,813,171
Madison	215.45	63,872	577,138	4,649,125
McCone	278.06	152	353,109	2,684,778
Meagher	191.45	14,746	106,819	1,624,596
Mineral	321.15	50,767	52,183	2,715,893
Missoula	328.86	1,544,078	1,638,316	40,772,741
Musselshell	213.45	273	100,246	2,471,075
Park	237.83	88,042	446,917	5,562,632
Petroleum	214.04	0	3,749	515,413
Phillips	153.94	0	423,656	6,012,666
Pondera	261.40	40,966	143,637	4,548,446
Powder River	184.75	14,502	55,866	2,765,016
Powell	288.30	91,387	15,334	3,678,512
Prairie	232.69	1,136	355,280	1,402,983
Ravalli	238.70	250,407	745,983	7,835,852
Richland	186.05	7,188	1,088,744	10,173,976
Roosevelt	211.98	7,909	188,972	8,207,481
Rosebud	91.98	19,649	1,371,177	22,240,476
Sanders	225.47	198,811	574,467	5,954,289
Sheridan	184.80	88,307	59,978	5,880,685
Silver Bow	427.47	1,382,695	2,379,906	23,904,081
Stillwater	234.16	94,131	201,566	4,736,946
Sweet Grass	283.54	2,583	9,747	2,150,570
Teton	232.38	904	1,182,954	4,902,973
Toole	191.05	0	75,060	5,163,373
Treasure	216.01	0	50,930	1,115,217
Valley	242.70	1,723	467,120	7,654,536
Wheatland	219.60	424	65,128	1,681,479
Wibaux	171.28	23,920	24,341	1,883,612
Yellowstone	270.64	979,657	874,873	59,245,674
TOTAL		$8,079,108	$30,222,235	$489,556,245

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES - 1990

COUNTY	Total Average Levy for State County and Schools	Fire Districts (Incl. Forest Fire Protection)	Miscellaneous Districts	Total Taxes Levied for all purposes except Cities & Towns
Beaverhead	285.44	$ 33,610	$ 580,019	$ 4,755,413
Big Horn	228.99	0	279,101	6,305,150
Blaine	277.29	0	463,217	4,117,204
Broadwater	221.29	23,812	576,590	3,380,436
Carbon	275.68	77,518	587,610	5,094,196
Carter	256.61	666	95,759	1,483,698
Cascade	330.65	411,945	884,602	29,856,095
Chouteau	268.12	22,503	603,384	7,213,406
Custer	343.34	1,374	446,531	5,448,733
Daniels	353.97	983	74,263	2,321,957
Dawson	326.23	18,873	547,574	6,471,303
Deer Lodge	376.26	317,320	151,973	3,729,851
Fallon	166.83	13,546	53,009	2,381,829
Fergus	301.76	53,876	297,461	6,437,123
Flathead	340.46	889,133	3,237,994	34,784,257
Gallatin	294.95	398,112	1,241,517	22,258,599
Garfield	259.17	0	27,712	1,343,525
Glacier	208.03	268	126,720	4,113,183
Golden Valley	232.54	83	13,807	1,192,746
Granite	302.36	42,878	133,390	2,368,540
Hill	263.32	82,848	491,936	8,234,744
Jefferson	283.22	204,637	228,047	8,945,662
Judith Basin	273.38	23,900	11,368	2,405,053
Lake	280.81	254,572	2,119,548	10,321,372
Lewis & Clark	346.72	291,535	1,133,297	23,836,995
Liberty	249.66	4,991	189,486	2,516,043
Lincoln	264.41	188,420	572,349	9,245,937
Madison	239.12	108,155	358,657	4,990,252
McCone	300.22	143	163,693	2,462,746
Meagher	231.41	11,257	131,238	1,974,945
Mineral	346.68	51,950	692,499	3,508,624
Missoula	346.36	1,443,392	1,590,520	42,493,841
Musselshell	296.52	272	10,882	1,920,512
Park	264.72	92,667	476,453	6,519,327
Petroleum	291.62	0	4,305	505,732
Phillips	221.07	0	388,353	5,447,849
Pondera	297.32	34,387	160,130	4,446,229
Powder River	297.72	7,257	50,266	1,823,920
Powell	294.39	94,976	97,135	3,822,462
Prairie	266.58	1,062	337,225	1,445,701
Ravalli	287.06	250,701	721,369	9,383,557
Richland	281.25	0	0	5,895,373
Roosevelt	267.79	7,809	181,761	6,926,239
Rosebud	130.01	17,184	1,393,945	24,594,951
Sanders	247.64	224,662	621,155	7,870,285
Sheridan	219.30	40,576	27,158	2,583,408
Silver Bow	358.53	1,374,964	2,403,053	20,917,929
Stillwater	280.72	314,996	16,758	5,330,277
Sweet Grass	309.66	2,569	9,732	2,353,251
Teton	305.14	689	1,177,029	5,658,453
Toole	250.42	71,566	230	4,307,594
Treasure	266.62	0	45,613	1,340,151
Valley	301.70	2,113	464,148	8,602,971
Wheatland	266.36	424	53,064	2,027,520
Wibaux	223.78	10,039	16,465	940,112
Yellowstone	302.42	1,545,979	787,964	58,226,147
TOTAL		$9,067,190	$27,549,059	$468,883,405

TOTAL TAXES LEVIED - 1989

COUNTY	Cities and Towns Amount Levied	Special Improvement Districts Amount Levied	Total Amount Levied for Cities, Towns and S.I.D's	Grand Total of All Taxes for All Purposes
Beaverhead	$ 266,431	$ 17,150	$ 283,581	$ 5,077,449
Big Horn	256,306	250,248	506,554	13,387,074
Blaine	307,941	387,630	695,571	6,792,238
Broadwater	116,165	7,604	123,769	2,963,964
Carbon	418,159	116,810	534,969	6,482,318
Carter	30,811	0	30,811	1,196,436
Cascade	5,343,671	479,708	5,823,379	38,781,866
Chouteau	255,131	145,342	400,473	7,845,372
Custer	902,174	615,425	1,517,599	7,532,168
Daniels	128,573	30,347	158,920	2,496,239
Dawson	752,330	513,833	1,266,163	8,719,671
Deer Lodge	56,867	385,347	442,214	4,437,723
Fallon	191,560	33,841	225,401	9,821,085
Fergus	750,342	144,377	894,719	7,344,787
Flathead	2,722,442	1,468,217	4,190,659	35,727,612
Gallatin	3,600,376	49,576	3,649,952	23,697,157
Garfield	16,755	3,195	19,950	1,301,883
Glacier	293,553	197,040	490,593	8,246,808
Golden Valley	20,391	0	20,391	1,049,756
Granite	88,593	9,603	98,196	2,217,208
Hill	1,039,775	1,046,645	2,086,420	12,780,440
Jefferson	138,566	0	138,566	5,885,682
Judith Basin	39,379	4,156	43,535	2,394,909
Lake	466,548	168,102	634,650	10,204,894
Lewis & Clark	3,142,751	1,040,639	4,183,390	27,929,898
Liberty	63,165	83,066	146,231	2,899,997
Lincoln	325,101	0	325,101	9,138,272
Madison	148,669	119,034	267,703	4,916,828
McCone	97,178	585	97,763	2,782,541
Meagher	69,941	1,419	71,360	1,695,956
Mineral	82,315	0	82,315	2,798,208
Missoula	6,451,566	1,157,472	7,609,038	48,381,779
Musselshell	127,381	210,882	338,263	2,809,338
Park	980,063	425,273	1,405,336	6,967,968
Petroleum	7,133	0	7,133	522,546
Phillips	325,597	367,963	693,560	6,706,226
Pondera	272,077	304,462	576,539	5,124,985
Powder River	89,582	0	89,582	2,854,598
Powell	174,311	44,449	218,760	3,897,272
Prairie	58,511	17,166	75,677	1,478,660
Ravalli	539,310	111,440	650,750	8,486,602
Richland	557,367	546,155	1,103,522	11,277,498
Roosevelt	322,677	297,581	620,258	8,827,739
Rosebud	230,041	171,333	401,374	22,641,850
Sanders	258,321	5,349	263,670	6,217,959
Sheridan	298,425	71,685	370,110	6,250,795
Silver Bow	12,196	1,009,383	1,021,579	24,925,660
Stillwater	228,462	50,909	279,371	5,016,317
Sweet Grass	157,454	1,123	158,577	2,309,147
Teton	201,063	156,515	357,578	5,260,551
Toole	314,308	51,306	365,614	5,528,987
Treasure	26,774	0	26,774	1,141,991
Valley	563,269	7,691	570,960	8,225,496
Wheatland	74,205	1,150	75,355	1,756,834
Wibaux	47,469	14,051	61,520	1,945,132
Yellowstone	10,705,435	13,552,765	24,258,200	83,503,874
TOTAL	$45,154,956	$25,895,042	$71,049,998	$560,606,243

TOTAL TAXES LEVIED - 1990

COUNTY	Cities and Towns Amount Levied	Special Improvement Districts Amount Levied	Total Amount Levied for Cities, Towns and S.I.D's	Grand Total of All Taxes for All Purposes
Beaverhead	$ 316,009	$ 45,184	$ 361,193	$ 5,116,606
Big Horn	251,311	273,735	525,046	6,830,196
Blaine	299,428	358,698	658,126	4,775,331
Broadwater	117,297	7,605	124,901	3,505,338
Carbon	410,614	115,313	525,927	5,620,123
Carter	29,645	0	29,645	1,513,344
Cascade	5,618,028	4,708,979	10,327,007	40,183,102
Chouteau	243,835	156,758	400,593	7,613,999
Custer	894,795	632,216	1,527,011	6,975,744
Daniels	118,609	5,676	124,285	2,446,242
Dawson	778,859	161,487	940,346	7,411,650
Deer Lodge	53,377	426,540	479,917	4,209,768
Fallon	189,916	31,533	221,449	2,603,278
Fergus	742,669	131,054	873,723	7,310,846
Flathead	2,733,299	1,527,498	4,260,797	39,045,054
Gallatin	3,679,268	0	3,679,268	25,937,867
Garfield	15,625	97,932	113,557	1,457,081
Glacier	323,461	191,546	515,007	4,628,189
Golden Valley	17,806	0	17,806	1,210,552
Granite	97,893	10,663	108,556	2,477,096
Hill	1,005,695	1,073,261	2,078,957	10,313,701
Jefferson	281,263	0	281,263	9,226,925
Judith Basin	38,252	2,997	41,249	2,446,302
Lake	443,732	138,620	582,352	10,903,724
Lewis & Clark	3,001,208	0	3,001,208	26,838,203
Liberty	55,652	76,830	132,482	2,648,525
Lincoln	325,310	0	325,310	9,571,247
Madison	162,992	151,857	314,849	5,305,101
McCone	87,461	0	87,461	2,550,207
Meagher	66,192	2,497	68,690	2,043,634
Mineral	79,906	0	79,906	3,588,530
Missoula	6,909,299	975,141	7,884,440	50,378,282
Musselshell	123,133	205,364	328,496	2,249,008
Park	981,404	8,966	990,371	7,509,697
Petroleum	7,150	0	7,150	512,882
Phillips	286,049	345,149	631,198	6,079,047
Pondera	275,073	295,495	570,568	5,016,797
Powder River	60,144	43,551	103,695	1,927,615
Powell	170,862	39,996	210,858	4,033,320
Prairie	58,158	17,166	75,324	1,521,024
Ravalli	584,150	107,422	691,573	10,075,129
Richland	501,211	1,352,078	1,853,289	7,748,662
Roosevelt	312,576	305,173	617,749	7,543,988
Rosebud	222,257	165,535	387,792	24,982,742
Sanders	266,278	6,887	273,165	8,143,450
Sheridan	309,178	67,794	376,972	2,960,380
Silver Bow	12,306	947,540	959,846	21,877,775
Stillwater	217,646	43,460	261,106	5,591,383
Sweet Grass	148,112	1,080	149,192	2,502,443
Teton	209,750	164,860	374,610	6,033,062
Toole	318,258	51,473	369,731	4,677,324
Treasure	23,942	0	23,942	1,364,093
Valley	550,791	15,833	566,624	9,169,595
Wheatland	85,980	1,150	87,130	2,114,650
Wibaux	50,563	13,991	64,555	1,004,667
Yellowstone	9,748,921	12,839,289	22,588,210	80,814,357
TOTAL	$44,912,599	$28,342,873	$73,255,472	$542,138,877

IX. OTHER SERVICES

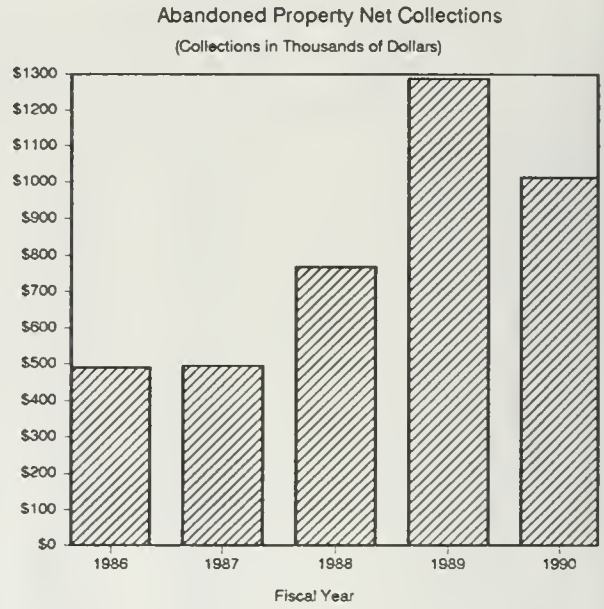
Abandoned Property

Under Montana's Unclaimed Property Act, any intangible and certain tangible property, unclaimed by its owner for at least 5 years, must be turned over to the Department of Revenue. Montana is considered a "custodial state" and holds such property on behalf of the owners of lost or abandoned property.

The Department maintains records on all abandoned property reported in Montana. Reports filed by holders of abandoned property (banks and insurance companies for instance) may be examined by the public.

All collections over $25,000 (the amount allocated to the agency refund account) are transferred to the Public School Non-Expendable Trust Fund. Interest income earned by the Trust is distributed to the state's school districts on the basis of student enrollment.

The refund period for items valued at over $10 is unlimited. Interest and dividends earned on the property are non-refundable.



In January 1990 the Department, by contract, became affiliated with Unclaimed Property Clearinghouse of Boston, Massachusetts. For the six month period in FY 90 this association produced $11,000 in collections. The in house field program audited 17 companies for a total assessment of $52,000.

Abandoned Property Net Collections

FY 86	FY 87	FY 88	FY 89	FY 90
$ 490,341	$ 494,857	$ 769,008	$ 1,287,309	$ 1,014,730

Child Support Enforcement

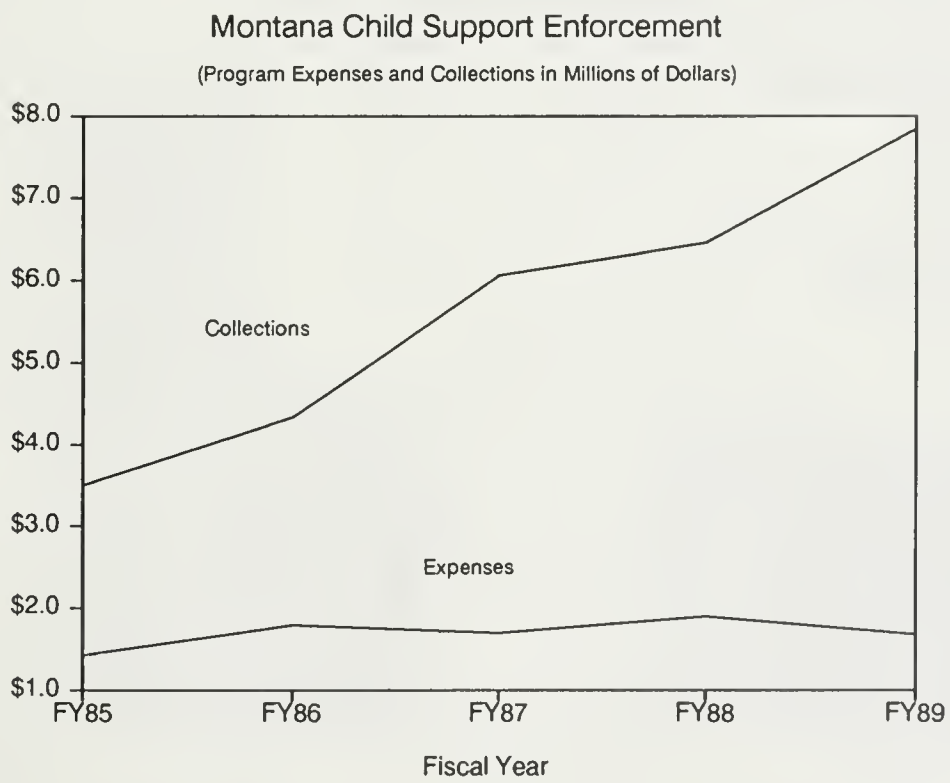
The Department of Revenue's Child Support Enforcement Program under Title IV-D of the Social Security Act is responsible for enforcing child support obligations. In the case of families receiving public assistance through local welfare agencies, the program recovers taxpayer money for the county, state and federal governments. The program will also accept applications from non-welfare recipients and collect support. Other specific program responsibilities include paternity establishment, locating absent parents, identifying unreported child support, and formalizing support obligations. Recent federal legislation continues to place an increased burden on state programs in terms of mandatory procedures and dramatically larger case numbers.

This function was transferred to the Department of Social and Rehabilitation Services on July 1, 1989.

Montana Child Support Enforcement Collections

	FY 87	FY88	FY89
AFDC* Collections	$ 3,776,262	$ 3,805,907	$ 4,095,687
NAFDC** Collections	2,286,933	2,655,470	3,747,072
Total Collections	6,063,195	6,461,377	7,842,759
Total Administrative Costs	1,702,669	1,896,801	1,684,324
Total Effectiveness Ratio	$ 3.56	$ 3.41	$ 4.66

* Aid to families with dependent children (public assistance).
** Non-AFDC to families with children (non-public assistance).



	FY 85	FY 86	FY 87	FY 88	FY 89
Collections	$3,501,231	$4,341,187	$6,063,195	$6,461,388	$ 7,842,759
Expenses	$1,425,733	$1,792,308	$1,702,669	$1,896,801	$ 1,684,324

Welfare Fraud, Medicaid Fraud and Liquor

The Investigations Program was established in 1973. It is funded through federal, liquor revolving, and General Fund sources. Welfare and Medicaid fraud investigations receive either a 50% or 75% federal match, depending on the type of fraud. Liquor investigation activities are designed to protect the public health, welfare, and safety and assure $17 million in liquor system net profit and taxes. The Video Gaming function and 8 of 20 FTE's were transferred to the Department of Justice at the end of FY 1989. During FY1990, the Program filled 6 vacancies, including the Program Manager's twice. Fiscal Year 1990, therefore, was a rebuilding year for the Program, which was fully staffed but had higher than usual training needs at the start of FY 1991.

During FY 1989, the Video Gaming function completed 2,644 regulatory inspections and 45 background investigations; it opened 240 special investigations and closed 182; and it issued 450 warnings and 17 citations.

During FY 1991, the Program will focus on those Welfare Fraud cases that involve the largest amounts of fraud, multiple instances of fraud, and cases involving high profile issues to encourage the highest level of media coverage and compliance enhancing impact. Routine recovery cases will be processed through the administrative actions of the Department of Social and Rehabilitative Services.

I. Number and Type of Investigations Initiated, Completed or Closed by the Investigations Program.

Liquor Area

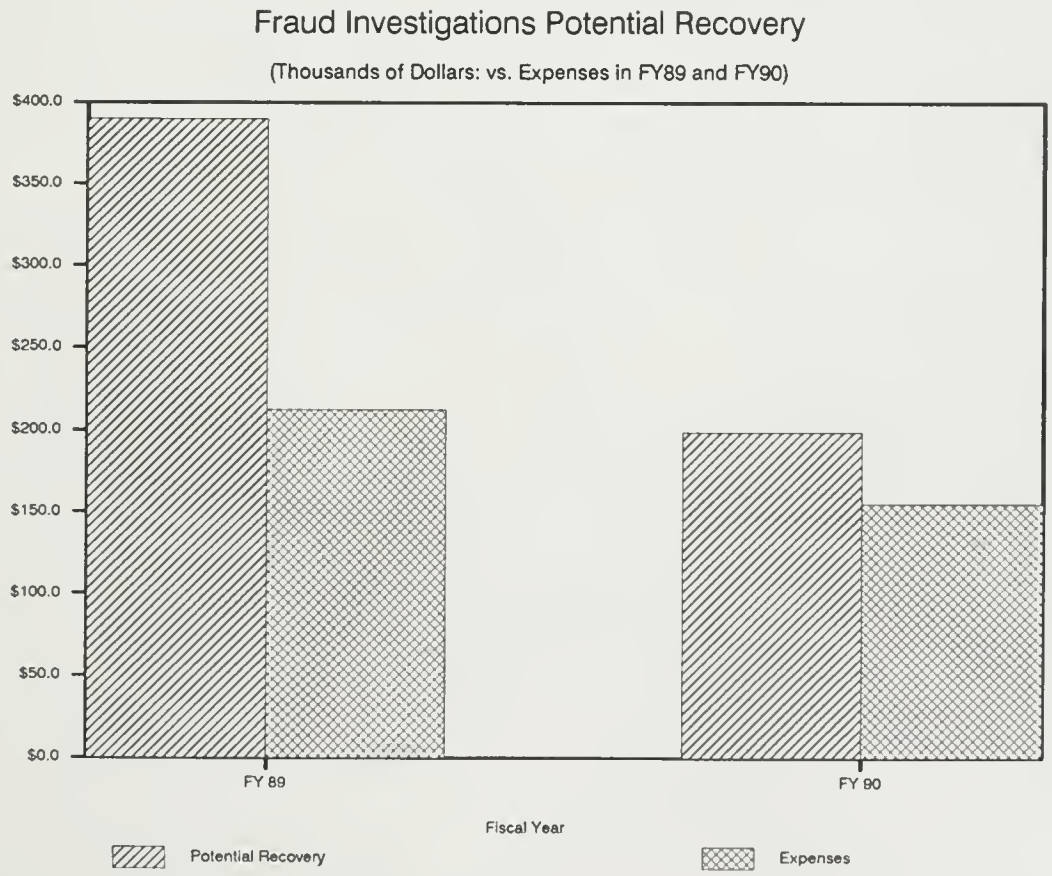
	FY89	FY90
Inspections Completed	293	52
Backgrounds Checked	1160	1166
Special Investigations Opened	77	62
Special Investigations Closed	57	30
License Investigations Opened	481	525
License Investigations Closed	531	548
Warnings Issued	93	29
Violations Issued	37	30
Local Law Enforcement Assistance	17	4
Total Actions Taken	2,746	2,446

Welfare/ Medicaid Fraud Area

	FY 89	FY90
Welfare Fraud Cases Opened	169	109
Welfare Fraud Cases Closed	203	375
Medicaid Fraud Cases Opened	2	0
Medicaid Fraud Cases Closed	0	1
Total Actions Taken	374	485

II. Potential Welfare Fraud Collections and Actual Expenses

	FY87	FY88	FY89	FY90
Collections				
Potential dollar loss of fraud investigated and referred for prosecution	$ 222,640	$ 254,516	$ 390,015	$ 199,107
Court ordered restitution/Actual collections derived from referrals	$ 128,774	$ 107,766	$ 252,986	$ 172,152
Estimated food stamp savings from automatic disqualifications	$ 17,280	$ 12,960	$ 33,480	$ 23,166
Total	$ 368,694	$ 375,242	$ 676,481	$ 394,425
Welfare Fraud Criminal Convictions	32	24	62	43
Program Expenses				
Federal & State	$ 189,822	$ 206,165	$ 212,328	$ 155,067



1,000 copies of this public document were published at an estimated cost of $4.40 per copy, for a total cost of $4,400.00, which includes $4,400.00 for printing and $.00 for distribution.